

State Auditor's Office

Annual Report 2010



**WEST VIRGINIA STATE AUDITOR'S OFFICE
GLEN B. GAINER III, STATE AUDITOR**

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*West Virginia
State Auditor's Office*

SECTION 1

West Virginia State Auditor's Office

1900 Kanawha Blvd, East

Building 1, Suite W-100

Charleston, WV 25305

Mack E. Parsons, Senior Deputy State Auditor (304) 558 - 2251 ext 2377

Charles Perdue, Controller (304) 558 - 2251 ext 2199

General Revenue Funds

Budget Appropriations

Fund # / Activity	Fund Name	FY10	FY11	FY12 Requested
0116-001	Personal Services	2,264,450	2,264,450	2,264,450
0116-002	Salary of State Auditor	95,000	95,000	95,000
0116-004	Increment	47,686	47,686	47,686
0116-010	Employee Benefits	777,614	777,614	777,614
0116-099	Unclassified	639,534	639,534	639,534
0116-913	BRIM	15,428	15,428	15,428
		3,839,712	3,839,712	3,839,712

Special Revenue Funds Budget Appropriations

Land Operating

Budget Appropriations

Fund # / Activity	Fund Name	FY10	FY11	FY12 Requested
1206-001	Personal Services	286,431	286,431	286,431
1206-004	Increment	9,300	9,300	9,300
1206-010	Employee Benefits	121,546	134,986	147,486
1206-099	Unclassified	689,494	676,054	676,054
1206-768	Cost of Land Sales	341,000	341,000	341,000
		1,447,771	1,447,771	1,460,271

Technology Acquisition

Budget Appropriations

Fund # / Activity	Fund Name	FY10	FY11	FY12 Requested
1224-096	Unclassified-Total	154,922	154,922	154,922
1224-741	Revenue Distribution	1,000,000	1,000,000	1,001,000
		1,154,922	1,154,922	1,155,922

Securities Administration

Budget Appropriations

Fund # / Activity	Fund Name	FY10	FY11	FY12 Requested
1225-001	Personal Services	1,164,662	1,164,662	1,164,662
1225-004	Increment	18,316	18,316	18,316
1225-010	Employee Benefits	429,376	469,696	504,696
1225-099	Unclassified	1,511,442	1,471,122	1,471,122
		3,123,796	3,123,796	3,158,796

Technology Acquisition

Budget Appropriations

Fund # / Activity	Fund Name	FY10	FY11	FY12 Requested
1233-096	Unclassified-Total	400,000	400,000	400,000
1233-426	Transfers	400,000	400,000	400,000
		800,000	800,000	800,000

Purchasing Card Administration

Budget Appropriations

Fund # / Activity	Fund Name	FY10	FY11	FY12 Requested
1234-096	Unclassified-Total	3,254,610	4,204,610	4,204,610
1234-741	Revenue Distribution	2,000,000	2,000,000	2,000,000
1234-426	Transfers	1,000,000	1,000,000	1,000,000
		5,254,610	7,204,610	7,204,610

Chief Inspector

Budget Appropriations

Fund # / Activity	Fund Name	FY10	FY11	FY12 Requested
1235-001	Personal Services	2,421,649	2,421,649	2,421,649
1235-004	Increment	39,288	39,288	39,288
1235-010	Employee Benefits	888,980	888,980	888,980
1235-099	Unclassified	815,915	815,915	815,915
		4,165,832	4,165,832	4,165,832

Time Sharing Administration

Public Utilities Administration

Motor Vehicles Administration

1211-099	Unclassified	275,893	275,893	275,893
1227-099	Unclassified	4,827,663	4,829,663	4,829,663
1236-099	Unclassified	404,457	404,457	404,457
		5,508,013	5,510,013	5,510,013
		25,294,656	27,246,656	27,295,156

Non Appropriated Special Revenue Funds

	Fund Name	FY10	FY11	FY12 Requested
Public Service Corporations	1201-099	Unclassified	172,000,000	184,000,000
Delinquent Land Tax	1202-099	Unclassified	3,000,000	3,000,000
Tax Loss Restoration	1203-099	Unclassified	2,465,000	2,465,000
Flood Control	1204-099	Unclassified	700,000	700,000
Social Security Fund	1207-099	Unclassified	4,000	4,000
National Forest Fund	1212-099	Unclassified	2,750,000	2,400,000
Employees Bond Purchase	1213-099	Unclassified	1,600,000	1,600,000
Family Protection Shelters	1215-099	Unclassified	300,000	300,000
Stripper Well	1218-099	Unclassified	440,000	370,000
Motor Vehicle Ad Valorem Tax	1237-099	Unclassified	11,000,000	11,000,000
Employees Bonds -- I Series	1238-099	Unclassified	516,000	300,000
Irreducible School Fund	9400-099	Unclassified	910,000	910,000
		195,685,000	207,049,000	206,515,000

Total Spending Authority Requested All Funds

220,979,656 234,295,656 233,810,156

SECTION 2

TAB A

Financial Services Division



**177,232 non-invoice transactions
processed and completed.**

Accounting Division

The Accounting Division is responsible for ensuring timely processing of accounting transactions in order to provide accurate and meaningful financial data to state, federal and private entities. This is accomplished by processing and completing all non-invoice (investments, deposits, adjusting entries, off system and payroll) documents within the financial information management system (FIMS) and through direct oversight of invoice documents through our liquidity monitoring efforts.

During fiscal year 2010, the Accounting Division processed and completed 15,085 investments transactions, 104,407 deposits documents, 49,169 adjustments entries, 4,517 payroll transaction and 4,054 off system expenditure documents.

To ensure state agencies, boards and commissions have the necessary financial information to manage their operations, the Accounting Division prepares and distributes, via the State Auditor's Website, monthly financial reports for every agency within state government. Additionally, the Accounting Division is responsible for preparing the "West Virginia State Dollar Report" which is designed to give the reader an easy-to-understand consolidated statement of the receipts and expenditures of the state.

The Accounting Division is also charged with the maintenance and monitoring of all state level financial data within FIMS. These efforts begin with the actual input of all state level appropriations. From the input of the State Budget Bill, through the entry of all-subsequent appropriation adjustments and re-appropriations, the Accounting Division serves as the point of original entry. Our efforts are further continued through the daily reporting of expenditures and cash balances as well as our responsibility for the creation of all fund ledgers and sub-ledgers within FIMS.

In addition to entering the authorized appropriations from the budget bill into the state's accounting system, the Accounting Division also serves as the point of origin for the various appropriation adjustments throughout the fiscal year.

Appropriation adjustments typically are classified by the authority from which they are derived. Outside the formal legislative session, the governor can increase spending authority by means of a letter. The formal budget bill authorizes governor's cabinet secretaries to transfer appropriations, up to certain limits, across their respective spending units.

The budget bill also authorizes the head of a spending unit to transfer personal services and employee benefits to other line items within the same account and to make necessary transfers of appropriations to match federal funds.

Financial Services Division



Supplemental appropriation adjustments are the result of legislative appropriation bills outside the formal current fiscal year budget process. During fiscal year 2010, the Accounting Division posted 13 governor increases, 12 secretary transfers, 160 agency-directed budgetary transfers and 12 supplemental appropriation bills.

In order to achieve efficiencies and cost savings, the Accounting Division utilizes new technologies. This division has begun to use electronic requisition for the processing and completing of adjusting entries. Additionally, the Accounting Division is working with the Information Systems and Technology Division to ensure more information is made available to the public via the internet to bring an overall higher level of transparency to the finances of the state.

Financial Services Division



General Revenue Appropriation and Fund Balance Analysis As of 12/31/2010

Type of Appropriation	Appropriation Amount	Year-to-Date Disbursement	Expended %	Appropriation Balance	Remaining %
Current Year	3,740,285,483.00	1,613,732,414.10	43.14%	2,126,553,068.90	56.86%
Reappropriated	418,674,351.37	75,335,502.18	17.99%	343,338,849.19	82.01%
Surplus	2,500,000.00	1,499,059.38	0.00%	1,000,940.62	0.00%
Total	<u>4,161,459,834.37</u>	<u>1,690,566,975.66</u>		<u>2,470,892,858.71</u>	

The General Revenue Fund balance is currently composed of four distinct components: Unappropriated Surplus Balance, Unexpended Reappropriations, Unexpended Surplus Appropriations and the Current Year Balance. The State Auditor's Office posts all expenditures to the correct appropriation type in order to maintain the integrity of the components and to ensure that expenditures do not exceed the remaining appropriation balance or the cash balance allotted to the specific component.

General Revenue Fund Balance

Unappropriated Surplus Balance	49,007,610.45	Represents the running balance of generated surplus from prior years less all surplus appropriations. Balance is available to make additional surplus appropriations.
Unexpended Reappropriations	343,338,849.19	Represents the remaining unexpended balance of reappropriated amounts. Appropriations from prior fiscal years specifically designated by the Legislature to carry over (reappropriate) into subsequent fiscal years.
Unexpended Surplus Appropriation	1,000,940.62	Represents the remaining unexpended balance of the current fiscal year's surplus appropriations. Surplus appropriations are made directly from the surplus balance and do not require current year receipts for funding.
Current Year Balance	322,424,260.17	Represents the amount of cash available to fund the current fiscal year's appropriations. Amount is calculated by deducting the total current fiscal year's expenditures from the total year to date receipts.
Total General Revenue Fund Balance	<u>715,771,660.43</u>	Represents the cash and investment balance of the State's General Revenue Fund as of December 31, 2010.

Financial Services Division



GENERAL REVENUE EXPENDITURES (By Function)

	FY 2010	FY 2009	FY 2008	FY 2007
Personal Services	663,226,434.36	675,770,300.71	626,003,541.50	569,244,566.70
Employee Benefits	543,053,095.53	512,095,639.36	533,050,479.00	516,084,642.53
Current Expenses	317,845,920.08	317,297,284.75	303,765,073.51	277,041,603.45
Repairs and Alterations	6,096,227.66	6,589,153.39	4,815,941.52	4,461,794.69
Asset Purchases or Construction	28,472,146.75	37,937,196.33	25,979,176.00	27,139,819.08
Counties and Municipalities	1,338,626,680.48	1,420,508,406.98	1,360,874,997.00	1,296,284,125.99
Other Disbursements	143,241,488.42	163,066,731.03	136,404,306.91	120,022,693.69
Fund Transfers	651,858,083.02	785,242,767.17	886,779,080.89	992,677,511.82
Total General Revenue Expenditures	3,692,420,076.30	3,918,507,479.72	3,877,672,596.33	3,802,956,757.95

Personal Services are salaries, wages and other compensation paid to full-time, part-time, temporary and intermittent employees of the spending unit. It does not include fees or contractual payment paid to consultants or to independent contractors engaged by the spending unit. Salaries of agency heads are included in personal services.

Employee Benefits are composed of social security matching, workers' compensation, unemployment compensation, pension and retirement contributions, public employees' insurance matching or any other benefit normally paid by the employer as a direct cost of employment. Of particular interest is the large percentage (65.0%) or (352,999,000) of total Employee Benefits for FY 2010 that relates to Teacher's Retirement System and funded from the State Aid to Schools appropriation.

Current Expenses are those operating costs for an agency, other than personal services and employee benefits, that are generally recurring in nature, either monthly, quarterly, etc. The largest components of current expenses are "Contractual / Professional Services" (131.8 million), "Inmate Per Diem Expenses" (32.5 million) and "Attorney Legal Service Payments" (15.4 million).

Repairs and Alterations are repairs to structures and minor improvements to property which do not increase the value of the capital asset. Expenditures made for repairs to buildings, grounds, and equipment are included in Repairs and Alterations.

Asset Purchase or Construction relates to items intended to be held or used, such as land, buildings, machinery, furniture, roads, bridges, and other equipment. These items have an appreciable and calculable period of usefulness in excess of one year.

Counties and Municipalities represents remittances to counties and municipalities for statutory distributions. All of these distributions relate to State Aid to Schools. Note: Also see Employee Benefits (above) for portion of State Aid to School relating to Teacher's Retirement funding.

Other Disbursements represent expenditures made by spending units not specifically identified within the other major categories. Combined - "Grants, Awards, Scholarships, and Loans" (68.7 million) and "Debt Service" (37.6 million) and "Medical Service Payments" (42.0 million) represented approximately 94.40% of the FY 2010 expenditures under this category.

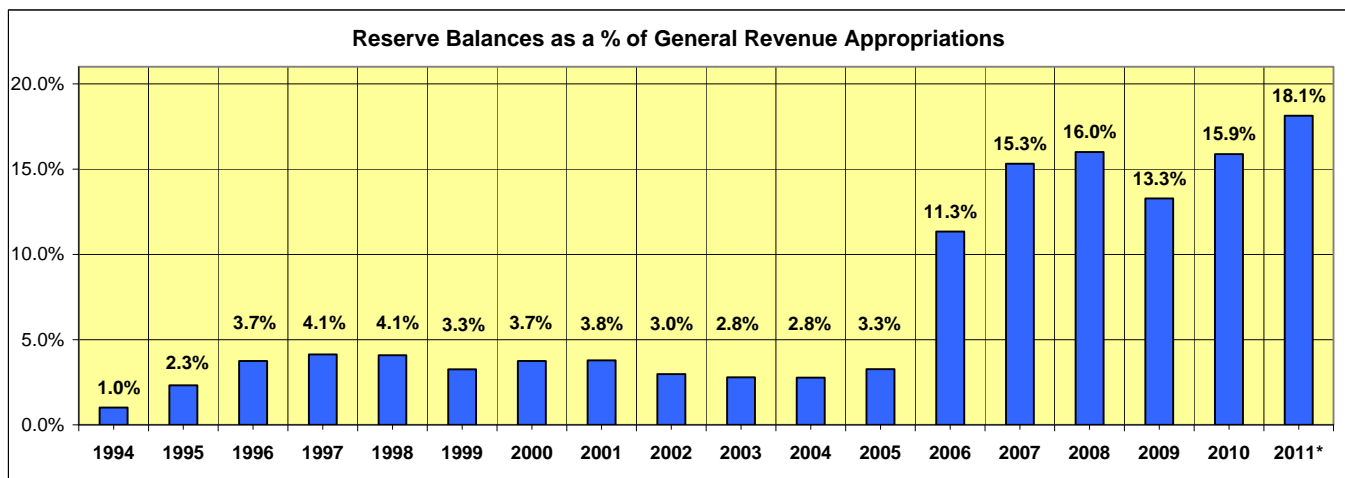
Fund Transfers represent transfers of operating funds/cash from one fund to another not related to any prior expenditure. A large percentage of these transfers relate to the required state matching portion in order to receive Federal funds.

Financial Services Division



Reserve Balances History as of 6/30 each year

Fiscal Year	Rainy Day Fund	Rainy Day Fund Part B	Income Tax Refund Reserve	Total Reserve Balances	General Revenue Appropriations	Reserve Balances as a % of General Revenue Appropriations
1994	0	0	21,298,476	21,298,476	2,097,314,298	1.0%
1995	20,564,051	0	31,298,476	51,862,527	2,235,862,823	2.3%
1996	54,706,193	0	31,271,521	85,977,713	2,296,202,765	3.7%
1997	57,370,043	0	42,140,756	99,510,799	2,408,626,645	4.1%
1998	67,562,784	0	34,499,974	102,062,758	2,499,908,141	4.1%
1999	64,580,523	0	20,000,001	84,580,524	2,595,632,142	3.3%
2000	73,218,878	0	26,625,036	99,843,914	2,665,348,525	3.7%
2001	79,085,244	0	23,625,036	102,710,280	2,717,347,799	3.8%
2002	56,178,309	0	27,391,036	83,569,345	2,809,291,030	3.0%
2003	57,750,613	0	24,019,319	81,769,932	2,929,868,492	2.8%
2004	53,574,931	0	30,719,319	84,294,250	3,041,372,325	2.8%
2005	79,302,479	0	32,619,319	111,921,798	3,423,946,623	3.3%
2006	124,153,400	234,897,672	36,619,319	395,670,391	3,489,840,827	11.3%
2007	235,075,887	279,869,088	45,019,319	559,964,294	3,656,828,433	15.3%
2008	289,801,853	291,275,043	45,019,319	626,096,215	3,912,837,983	16.0%
2009	236,619,573	236,006,003	45,019,319	517,644,894	3,898,995,854	13.3%
2010	276,949,590	279,073,100	45,019,319	601,042,009	3,785,976,953	15.9%
2011*	334,653,139	298,323,024	45,019,319	677,995,482	3,740,285,483	18.1%



* FY 2011 fund balances as of December 2010.

-Income Tax Refund Reserve is to ensure timely payment of Income Tax refunds.

-Rainy Day Fund Part B consist of monies transferred from WV Tobacco Settlement Medical Trust Fund, repayments made of the loan to WV Mutual Insurance Company, and all interest and other return earned. May be expended solely for the same purpose of the "regular" Rainy Day Fund and only after all the moneys in the Rainy Day Fund have been expended.

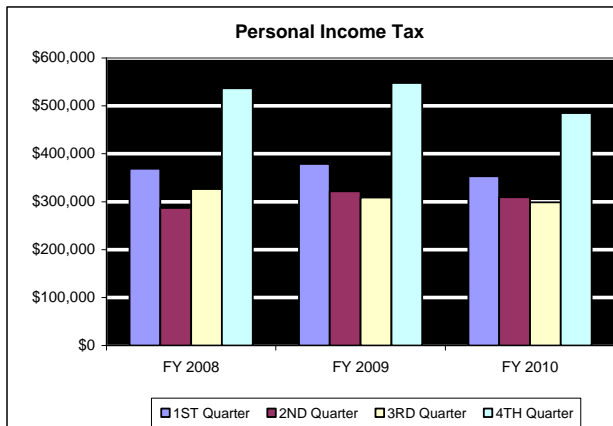
Financial Services Division



General Revenue Fund Receipts Analysis - as of 12/31/2010 (\$ Reported in 000's)

Sources of Revenue	Actual	Estimated	Difference	Estimate
Business and Occupation Tax	51,980	52,900	(920)	-1.74%
Consumer Sales Tax	581,120	560,100	21,020	3.75%
Personal Income Tax	717,870	682,300	35,570	5.21%
Liquor Profit Transfers	6,496	6,150	346	5.63%
Racing Fees	21	0	21	100.00%
Beer Tax and Licenses	4,111	3,980	131	3.29%
Tobacco Products Tax	57,273	57,500	(227)	-0.39%
Estate Tax	3	0	3	100.00%
Business Franchise Fees	665	450	215	47.78%
Charter Tax	89	0	89	100.00%
Property Transfer Tax	4,417	4,530	(113)	-2.49%
Property Tax	3,513	3,590	(77)	-2.14%
Insurance Tax	51,223	51,250	(27)	-0.05%
Departmental Collections	5,633	5,220	413	7.91%
Corporate Inc. / Bus. Franchise Tax	161,621	98,500	63,121	64.08%
Miscellaneous Receipts	1,541	3,440	(1,899)	-55.20%
Miscellaneous Transfers	332	370	(38)	-10.27%
Interest Income	4,994	6,900	(1,906)	-27.62%
Video Lottery Transfers	239	0	239	100.00%
Severance Tax	194,914	168,050	26,864	15.99%
Telecommunications Tax	(28)	0	(28)	100.00%
Liquor License Renewal	14,386	5,760	8,626	149.76%
HB 102 - Lottery Transfers	73,007	65,000	8,007	12.32%
Refundable CR. Reimbursement - LTY	737	300	437	145.67%
Total	1,936,157	1,776,290	159,867	9.00%

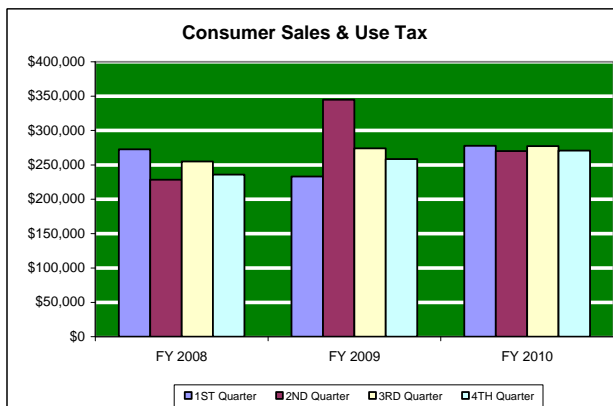
Financial Services Division



Personal Income Tax
Dollars in Thousands

	FY 2008	FY 2009	FY 2010	FY 2011
1 ST Quarter	368,772	378,754	353,400	390,335
2 ND Quarter	286,897	321,917	309,645	327,535
3 RD Quarter	326,275	308,920	298,751	
4 TH Quarter	536,802	547,812	485,056	
TOTAL	1,518,746	1,557,403	1,446,852	717,870

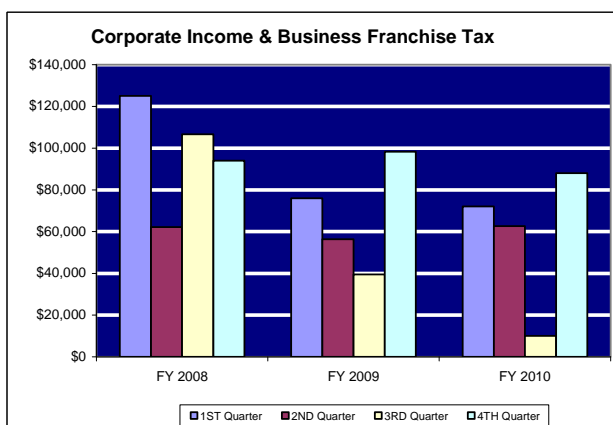
Personal Income Tax revenues are estimated to total \$1,491,000,000 or approximately 39.85% of Fiscal Year 2011 total General Revenue Fund's collections. Fiscal year 2011 estimates show an increase of \$44,148,000 or approximately 3.05% above Fiscal Year 2010 actual collections.



Consumer Sales & Use Tax
Dollars in Thousands

	FY 2008	FY 2009	FY 2010	FY 2011
1 ST Quarter	272,658	232,918	277,693	291,586
2 ND Quarter	228,486	344,810	270,063	289,534
3 RD Quarter	254,919	273,906	277,329	
4 TH Quarter	235,931	258,383	270,601	
TOTAL	991,994	1,110,017	1,095,686	581,120

Consumer Sales & Use Tax revenues are estimated to total \$1,125,000,000 or approximately 30.07% of the Fiscal Year 2011 total General Revenue collections. Fiscal year 2011 estimates show an increase of \$29,314,000 or approximately 2.68% over Fiscal Year 2010 actual collections.



Corporate Income & Business Franchise Tax
Dollars in Thousands

	FY 2008	FY 2009	FY 2010	FY 2011
1 ST Quarter	125,084	76,005	72,133	68,116
2 ND Quarter	62,207	56,380	62,641	93,505
3 RD Quarter	106,668	39,526	10,076	
4 TH Quarter	94,058	98,326	88,009	
TOTAL	388,017	270,237	232,859	161,621

Corporate Income & Business Franchise Tax revenues are estimated to total \$209,500,000 or approximately 5.60% of the Fiscal Year 2011 total General Revenue collections. Fiscal year 2011 estimates show a decrease of \$23,359,000 or approximately 10.03% below Fiscal Year 2010 actual collections.

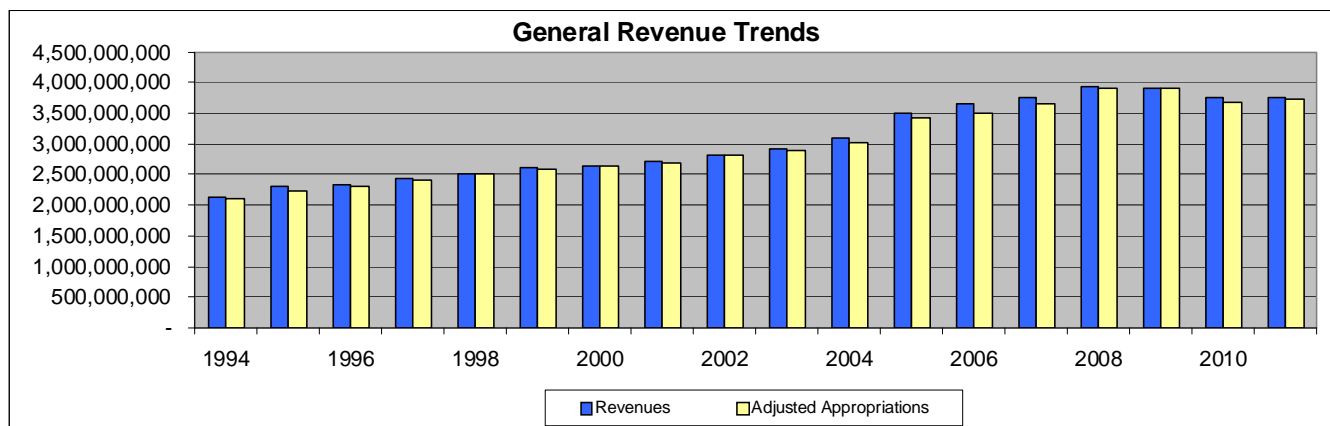
NOTE: These 3 revenue groups were selected because they collectively comprise about 75.51% of the entire fiscal year 2011 General Revenue - Revenue Estimates. The remaining 24.49% is comprised of 21 different revenue sources.

Financial Services Division



General Revenue Appropriations vs Actual Revenue

Fiscal Year	Appropriations	Mid-Year Reductions *	Adjusted General Revenue Appropriations	Actual Revenues	Actual Revenues in excess of Adjusted Appropriations
1994	2,097,314,298		2,097,314,298	2,119,846,161	22,531,863
1995	2,235,862,823		2,235,862,823	2,311,937,894	76,075,071
1996	2,296,202,765		2,296,202,765	2,333,916,117	37,713,352
1997	2,408,626,645		2,408,626,645	2,424,933,275	16,306,630
1998	2,499,908,141		2,499,908,141	2,503,502,326	3,594,185
1999	2,595,632,142		2,595,632,142	2,618,070,600	22,438,458
2000	2,665,348,525	35,583,370	2,629,765,155	2,638,698,572	8,933,417
2001	2,717,347,799	24,460,522	2,692,887,277	2,718,537,093	25,649,816
2002	2,809,291,030		2,809,291,030	2,824,369,099	15,078,069
2003	2,929,868,492	30,437,881	2,899,430,611	2,917,192,361	17,761,750
2004	3,041,372,325	19,968,474	3,021,403,851	3,083,122,714	61,718,863
2005	3,423,946,623		3,423,946,623	3,505,113,305	81,166,682
2006	3,489,840,827		3,489,840,827	3,661,562,266	171,721,439
2007	3,656,828,433		3,656,828,433	3,752,815,555	95,987,122
2008	3,912,837,983		3,912,837,983	3,928,703,039	15,865,056
2009	3,898,995,854		3,898,995,854	3,901,884,345	2,888,491
2010	3,785,976,953	119,155,276	3,666,821,677	3,758,953,300	92,131,623
2011 **	3,740,285,483		3,740,285,483	3,741,680,000	1,394,517



* Mid-year reductions are implemented through an Executive Order and not Legislatively approved

** FY 2011 - Revenue is estimated and appropriations are as of December 31st.

Financial Services Division



UNAPPROPRIATED SURPLUS BALANCE

SUMMARY - PFY 2010

Beginning Balance 07/01/2009	48,473,111.48
Missed Reappropriations	(307,721.04)
13 Month Expenditures - Paid in July	(26,034,028.23)
Statutory Transfer Out 1/2 of 7/31 Balance RSRF	(11,067,940.85)
Prior Year Refunds	581,177.27
Legislated Expirations of Special and General Revenue Funds	0.00
Appropriations	(9,320,317.00)
Ending Balance 06/30/2010	<u><u>2,324,281.63</u></u>

RSRF - Revenue Shortfall Reserve Fund (Rainy Day Fund) # 7005

SUMMARY - PFY 2011

Beginning Balance 07/01/2010	133,268,252.52
Appropriation Holdback Per SB 213	8,376.00
Missed Reappropriations	(62,500.00)
13 Month Expenditures - Paid in July	(30,602,411.83)
Statutory Transfer Out 1/2 of 7/31 Balance RSRF	(51,314,324.75)
Prior Year Refunds	210,218.51
Legislated Expirations of Special and General Revenue Funds	0.00
Appropriations	(2,500,000.00)
Ending Balance 12/31/2010	<u><u>49,007,610.45</u></u>

RSRF - Revenue Shortfall Reserve Fund (Rainy Day Fund) # 7005

Financial Services Division



FY 2010 Surplus Appropriations Detailed by Date

Date	Amount	Legislation	Fund #	Organization Name	Activity #	Activity Name
11/19/2009	2,500,000	HB 420	0420	Bureau of Senior Services	097	Unclassified - Surplus
5/18/2010	1,000,000	SB 1015	0131	Department of Agriculture	097	Unclassified - Surplus
5/18/2010	5,225,000	SB 1015	0132	West Virginia Conservation Agency	269	Soil Conservation Projects - Surplus
5/18/2010	100,000	SB 1015	0256	West Virginia Development Agency	097	Unclassified - Surplus
5/18/2010	395,317	SB 1015	0313	Department of Education	065	Tax Assessment Errors - Surplus
5/18/2010	50,000	SB 1015	0314	Department of Education	097	Unclassified - Surplus
5/18/2010	50,000	SB 1015	0443	Homeland Security and Emergency Manager	097	Unclassified - Surplus
9,320,317		Total				

FY 2011 Surplus Appropriations Detailed by Date

Date	Amount	Legislation	Fund #	Organization Name	Activity #	Activity Name
7/21/2010	1,500,000	HB 202	0155	Secretary of State	233	Special Election - Surplus
7/21/2010	1,000,000	HB 202	0313	Department of Education	271	Elementary/Middle Alternative Schools - Surplus
2,500,000		Total				

PROMPT PAYMENT INTEREST PENALTY

Calendar Years 1992-2010

	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
1992	\$0.00	\$457.32	\$692.79	\$0.00	\$0.00	\$0.00	\$27.30	\$183.26	\$869.30	\$311.27	\$229.15	\$3,180.62	\$5,951.01
1993	\$147.30	\$10.21	\$2,560.97	\$296.24	\$620.92	\$542.39	\$1,178.94	\$0.00	\$1,445.93	\$1.42	\$45.31	\$0.00	\$6,849.63
1994	\$1,131.65	\$119.54	\$783.85	\$154.76	\$793.63	\$4.58	\$491.78	\$4,138.62	\$1,484.16	\$0.00	\$144.39	\$1.94	\$9,248.90
1995	\$727.39	\$0.00	\$0.00	\$0.00	\$976.34	\$0.00	\$685.05	\$912.18	\$100.00	\$0.00	\$0.00	\$0.00	\$3,400.96
1996	\$69.19	\$50.87	\$36.55	\$0.00	\$0.00	\$290.68	\$1,916.67	\$0.00	\$0.00	\$45.40	\$0.00	\$0.00	\$2,409.36
1997	\$67.03	\$893.77	\$0.00	\$109.27	\$107.48	\$0.00	\$68.88	\$0.00	\$20.23	\$0.00	\$0.00	\$0.00	\$1,266.66
1998	\$213.76	\$5.75	\$0.00	\$0.00	\$231.05	\$16.16	\$0.00	\$0.00	\$0.00	\$32.11	\$0.00	\$0.00	\$498.83
1999	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$218.83	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$218.83
2000	\$0.00	\$69.22	\$55.20	\$0.00	\$0.00	\$0.00	\$202.85	\$0.00	\$285.91	\$0.00	\$0.00	\$3.29	\$616.47
2001	\$630.08	\$0.00	\$0.00	\$0.00	\$1,967.80	\$1,017.86	\$304.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,919.99
2002	\$0.00	\$703.74	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$299.39	\$1,003.13
2003	\$0.00	\$0.00	\$0.00	\$138.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$454.01	\$0.00	\$0.00	\$592.30
2004	\$28.15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$33.45	\$0.00	\$0.00	\$1,257.78	\$1,319.38
2005	\$0.00	\$0.00	\$301.97	\$0.00	\$0.00	\$0.00	\$0.00	\$205.38	\$0.00	\$0.00	\$0.00	\$0.00	\$507.35
2006	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$122.02	\$0.00	\$0.00	\$122.02
2007	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,615.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,615.28
2008	\$0.00	\$0.00	\$0.00	\$100.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.16
2009	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2010	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL	\$3,014.55	\$2,310.42	\$4,431.33	\$798.72	\$4,697.22	\$1,871.67	\$7,709.83	\$5,439.44	\$4,238.98	\$966.23	\$418.85	\$4,743.02	\$40,640.26

Chapter 5A, Article 3, Section 54

Vendors who provide services or commodities to any state agency are entitled to prompt payment of a legitimate, uncontested invoice.

A warrant is issued within sixty days after the invoice is received or services are rendered to the state agency.

If payment of the invoice is issued after sixty days, the vendor is entitled to interest calculated from the sixty-first day until the date the payment was received by the vendor.

March 13, 2010 H.B. 4582 passed repealing Chapter 5A, Article 3, Section 54.

Financial Services Division



Auditing Division

The Auditing Division performs an audit on all requisitions submitted for payment by the state. This includes vendor invoices and employee travel reimbursements from all State spending units. These requisitions are audited for compliance with Title 155 Series 1 "Standards for Requisitions for Payment Issued by State Officers on the Auditor".

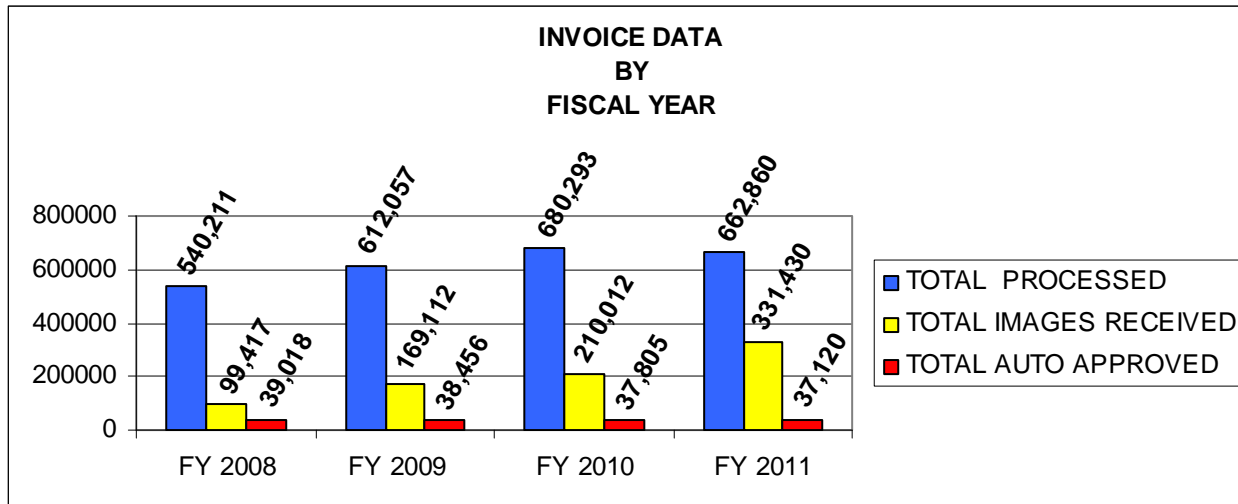
In addition to Title 155 Series 1, the Auditing Division's staff must be knowledgeable of the following: State Purchasing Guidelines, Higher Education Guidelines, Real Estate Division Guidelines, State Budget Office Expenditure Schedule Instructions, W.Va. Code, and the State's centralized accounting system. Due to various violations of the aforementioned guidelines and procedures, the Auditing Division rejected nearly 15,000 vendor and employee transactions in fiscal year 2010 which prevented the same number of warrants from being issued in error to vendors and State employees. These rejections may be the result of failure to comply with travel guidelines, discrepancies in vendor remittance information or use of improper financial codes.

Fiscal year 2006 brought about substantial changes in the paper-driven process of paying requisitions owed by the State. The State Auditor's Office initiated a pilot program by which invoice requisitions could be submitted electronically. The State Auditor's Office continues its efforts to reduce the volume of paper routed through the office. The program has expanded to include over 80 state level organizations since inception.

The paper process often requires an enormous amount of time. The electronic submission of payment requisitions greatly reduces the processing time by eliminating the need for manual deliver of documents to the State Auditor's Office, manual date and time stamps upon receipt, sorting of documents to be processed. In addition to the daily process of auditing the payment requisitions there is the time consuming process associated with requests made in accordance with the Freedom of Information Act (§29B-1-3). Allowing agencies to submit payment requisitions electronically has reduced time spent by both spending units and State Auditor's Office staff by providing the ability to retrieve the payment documents from their desktops. The Legislative Auditor's Post Audit Division has also taken advantage of this electronic retrieval method of payment documents.

It is the goal of the State Auditor's Office to eliminate storage of all payment-related paper documents through continued expansion of this project. It is anticipated that all remaining payment-related paper documents will be stored electronically by the end of calendar year 2011.

Financial Services Division



Participating Agencies

Accountancy, Bd. of
Aeronautics
Agriculture
Auditor's Office
Banking
Barbers & Cosmetologists, Bd. of
Blue Ridge CTC
Bluefield State College
Bridgemont CTC
Comm/Handicapped
Concord University
Consolidated Public Retirement Bd.
DHHR/Family Planning
Dietician's Licensing Bd.
Eastern CTC
Environmental Protection
Ethics Commission
Examiners in Counseling, Bd. of
Fairmont University
Finance Division/Administration
Foresters
Forestry
Glenville College
General Services
Geological & Economic Survey
Governor's Office
Health Care Authority
Higher Ed Policy Commission
Highways

Homeland Security
Insurance Commission
IS&C
Joint Committee on Gov't/Fin
Kanawha Valley CTC
Labor
Landscape Architects
Lottery
Marshall University
Marshall CTC
Med Img & Rad Therapy Tech, Bd.
Military Affairs and Public Safety
Motor Vehicles
Municipal Bond Commission
Natural Resources
New River CTC
Office of Technology
Personnel, Division of
Pharmacy, Bd. of
Professional Engineers, Bd. of
Professional Nurses, Bd. of
Professional Surveyors
Psychologists, Bd. of
Public Emp. Insurance Agency
Public Port Authority
Public Transit
Purchasing Division
Real Estate Division
Regional Jail Authority

School Building Authority
Secretary of State
Shepherd University
Social Work Examiners
Speech Pathology, Bd. of
State Police
State Rail Authority
Supreme Court
Surplus Property
Southern WV CTC
Tax
Travel Management Office
Uniform State Laws
Veterinary Medicine
West Liberty College
Workforce WV
WV Center for Nursing WVCHIP
WV Council for CTC
WV Development Office
WVNET
WV Northern CTC
WV Prosecuting Atty's Inst.
WVSOM
WV State University
WVU
WVU Parkersburg
WV Veteran's Home

Financial Services Division



Imaging Division

In an ongoing effort to convert paper documents to electronic files, the Imaging Division consists of four employees who provide imaging services for Accounting, Auditing, County Collections, ePayments, Payroll and Securities Divisions. As part of the State Auditor's commitment to transparency in government, the Imaging Division has worked closely with our Information Systems and Technology Division to provide web access to many of the public documents contained in our imaging database.

The Imaging system was installed in 1992 and last upgraded in September 2010. This upgrade moved the images to the latest technology, EMC Centera disk drives, which have greater speed and flexibility than the previous optical disk system.

1,713,000 Documents Imaged, Indexed and/or Stored

Over 26 Multi-functional Document Classes

Over 741,000 Vendor Invoices

The Imaging Division is responsible for designing and creating form screens and document classes for various divisions within the State Auditor's Office such as:

Accounting – Adjusting Entries and Signature Sheets

Auditing – State Contracts, Building Leases, Purchase Orders, Highway Estimates, and Signature Sheets

County Collections – Deeds and Land Sale Documents

ePayments – Direct Deposit Authorizations Forms

Payroll – Bonds, Garnishments, User Code Requests, and Security Signatures

Securities Division – Broker Filings, Enforcement Files, Investment Advisor Filings, and various registrations

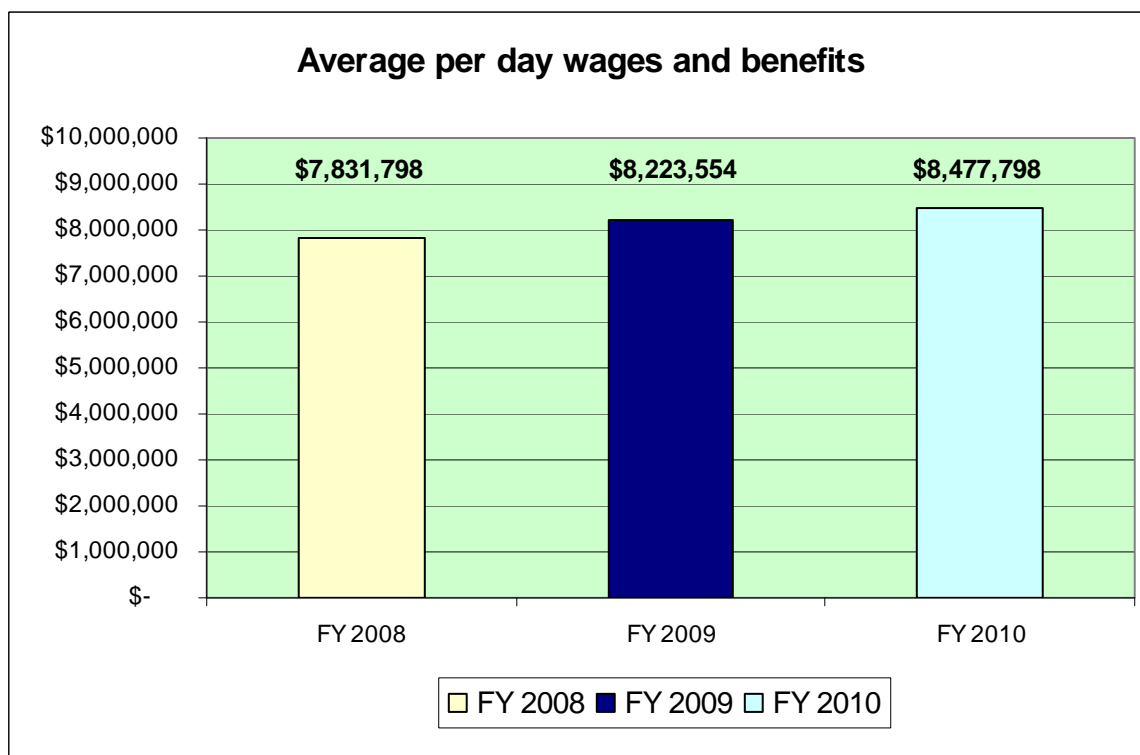
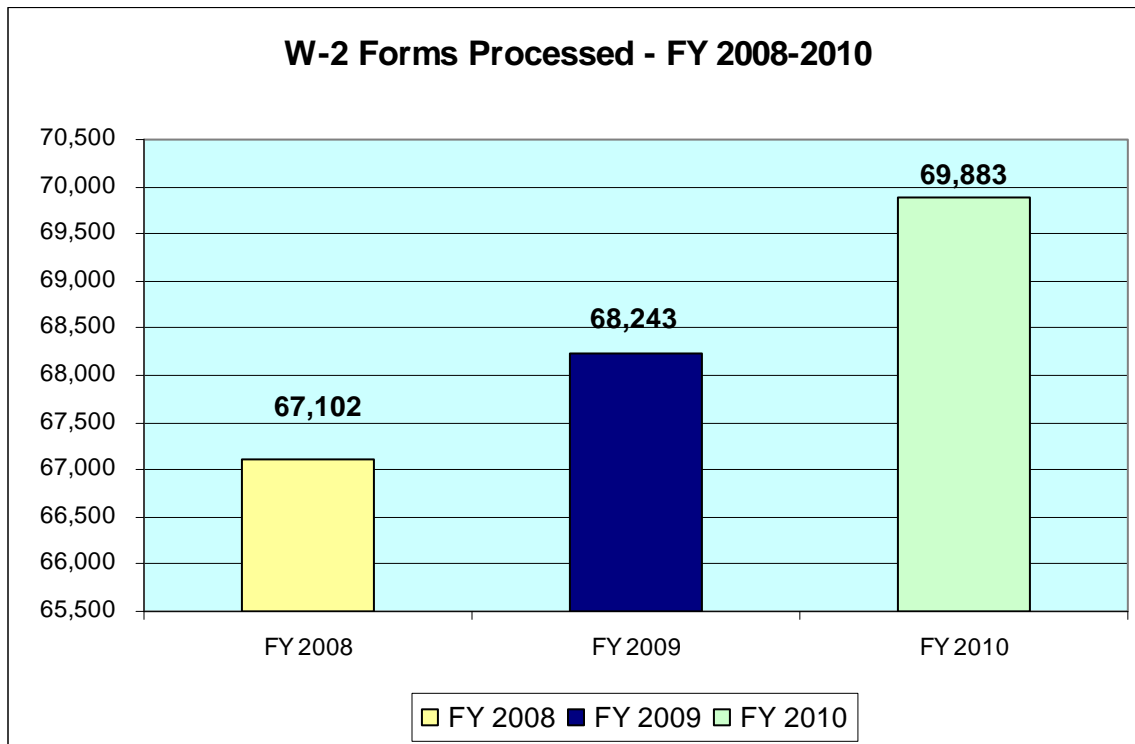
Financial Services Division



Payroll Division – EPICS

The Payroll Division consists of four employees who are responsible for overseeing the processing of state payroll on the Employee Payroll Information Control System (EPICS). EPICS is continually fine-tuned for our end-users to help make their jobs easier and more productive. The EPICS System is utilized by every agency within the state to process all full-time and part-time employee payroll. EPICS program support has focused on the continual elimination of paper and the re-engineering of processes to increase efficiencies. Highlights include:

- Direct Payment of Federal Taxes (EFTPS)
- Direct Payment of State Taxes (All surrounding states paid electronically)
- Direct Payment of EPICS vendors (ongoing)
- On-line employee and vendor adjustments by each agency
- All EPICS employee and vendor reports are now available via the Website
- Provided employee files for all state agencies to Unemployment Compensation, Workers' Compensation and New Hire Reporting (Child Support Tracking)
- Provided both beginner and advanced EPICS training along with Garnishment and Tax Levy Training at the 2010 State Auditor's Conference on October 4-8



Financial Services Division



ePayments Division

The State Auditor's Office is committed to ensuring all electronic payments and direct deposits are made to the proper recipient. To that end, the State Auditor hired a new Executive Director of ePayments with 20 years of electronic payments experience in the banking industry to lead this effort.

Personnel

- Received a transfer employee from another division to increase the number of transactions being verified;
- Attended the National Automated Clearing House Association Conference to get the most up-to-date information relative to ACH fraud available;
- Ensured that both AAP (Accredited ACH Professional) certified individuals met the training required to maintain certification and to enhance division procedures;
- Completed cross-training for all senior employees.

Policies

- Management is now required to review and approve any vendor transactions that would result in adding or changing any vendor payment information;
- With cooperation from the lead attorney at the State Auditor's Office, rewrote Vendor ePayment Agreements to strengthen the state's position.

Processes and Controls

- Constructed a complete work-flow to ensure all departmental personnel as well as internal/external auditors could easily define work in-flow and out-flow contributions, internal processes and controls, requisite systems, approval process and documentation disposition;
- Implemented business intelligence systems from industry leaders Dunn & Bradstreet to be used to verify information provided on the Vendor ePayment Agreement;
- Documented procedures and trained all employees to ensure that procedures and controls were understood;
- Provided for management oversight at multiple levels of the process to ensure that procedures are being followed and controls are enforced as designed;
- Led various training sessions at the State Auditor's conference to inform Payroll Administrators of the procedural changes.

The outcome of these efforts was the successful reactivation of the Vendor ePayment function beginning in November 2010.

TAB B

Information Systems and Technology



The Information Systems & Technology Division (IS&T) supports the business processes and functions of the West Virginia State Auditor's Office. IS&T provides the technical infrastructure to support the State Auditor's mission of improving the efficiency and business practices of state government. IS&T strives to not only provide the information needed to run the different operating divisions of the State Auditor's Office (e.g. Accounting (FIMS), Payroll (EPICS), Land, Purchasing Card, Securities, etc.), but to also continually enhance and provide the secure exchange of information between the State Auditor's Office and many other entities, including: state agencies, county and local governments, commercial entities, and the public.

The areas of responsibility include Data Center Operations, Application Development (EPICS and FIMS Support, and the development of web applications) as well as Client Services (Desktop, Network, and Help Desk support).

Data Center Section

The Data Center Section consists of five employees who operate in two shifts. Data Center responsibilities include:

- Operation of Unisys Enterprise Server and execution of EPICS Payroll and FIMS Accounting System applications;
- Synchronization and transfer of accounting files with the West Virginia Office of Technology;
- Printing of all state warrants including: payroll, direct deposit notices, vendor, Health and Human Resources, Workers' Compensation, income tax refunds, and W-2 forms;
- Maintain logs of all back-ups which include mainframe files, databases (Oracle, DMSII, and SQL), and server files. There are two copies of back-up tapes moved off-site nightly to ensure a copy of the files are available in the event of a disaster. Additionally, all back-ups are replicated to the disaster recovery site in the State Auditor's Office Clarksburg location;
- Maintaining logs for all warrant and control numbers, either destroyed or disbursed and documentation of all procedures used daily in our data center for the disaster recovery project;
- 1.59 million warrants (checks) were printed in FY 2010, a decrease from 1.66 million in FY 2009, which was a decrease from 1.78 million in FY 2008;
- In the summer of 2010, the Data Center implemented EMC's Avamar, data replication product which also provides file level restore of local servers. This solution freed up 500GB of Tier 1 storage in our production environment and 4TB of space on the Virtual Tape Library (VTL), thus saving future upgrade costs of both disk storage and the VTL. All server data and selected client data can be backed-up on Avamar. The De-Duplication process of Avamar allows the WWSAO to back-up less data moving forward which will be more efficient and cost less over time. Back-up windows have decreased allowing for a full backup within the target window. Source De-Duplication minimizes network bandwidth required for encrypted replication. Less bandwidth equates to network savings;

Information Systems and Technology



- In 2010 the Data Center began testing of its mainframe data and server data at the Clarksburg disaster recovery site. Testing is continuing to be scheduled;
- A Generator was installed at the Clarksburg Disaster Recovery (D/R) site to ensure operations would be uninterrupted in the event of a power outage;
- The WVSAO entered into an agreement with the WV Office of Technology (WVOT) to share the WVSAO D/R site with them for placement of some of their network communications equipment;
- Aging network switches and load balancers were replaced in 2010 in the Data Center providing greater reliability and better network management;
- The Imaging System utilized by the Auditor's Office for auditing the payment of agency's invoices was upgraded to the latest release level.

Application Development Section

This section consists of eight developers. Responsibilities include the ongoing support and maintenance of the EPICS payroll and FIMS accounting systems which process payments for all employees and vendors of the State of West Virginia.

The State Auditor's website is created and maintained by the applications development team. It is the portal which allows the citizens of West Virginia to access the Auditor's Office and to have a transparent view of governmental spending. It is also a means by which Auditor's Office employees conduct day-to-day business on various applications built and supported here.

Through the utilization of various forms of media, this section is additionally responsible for the creation and maintenance of all graphics used on the public facing website and multiple publications, brochures, and educational materials used by the State Auditor's Office.

The Application Development Section (ADS) embarked upon a WVSAO web site modernization project in 2010. The core site has been rewritten utilizing the latest technologies in web application development to provide more functionality, ease of use, and security for the employees, vendors, and citizens of the State of West Virginia. This effort has also enabled ADS to provide some new services at a faster pace than could have been achieved using the older technology. These new services include:

- New "MyApps" functionality to provide State Employees one-stop access for all of the WVSAO applications for which they are authorized to access, incorporating a new level of authentication security. State employees may now self sign-up, manage their accounts, and access the multiple resources that are provided by the WVSAO from one location;
- eNODS, W2's, and travel remittances which were on the "VISTA" website have been moved to the new "MyApps" web site;
- A new release of VISTA is currently in process. The "New VISTA" will only be utilized for payment searches in the future and will incorporate the same authentication and security features as the new "MyApps" website.

ADS provided programming services in support of Senate Bill 232 authorizing the Auditor's Office to perform certain duties related to delinquent land sales by the sheriff instead of being performed by the clerk of the county commissions.

A new improved P-Card Training web application was developed and implemented for the certification of P-Card Holders and P-Card Coordinators. In addition a new P-Card scanning system was developed by ADS which provides for the electronic storage and retrieval of forms, and other associated documentation related to P-Card holders and agencies and/or any level of an agency's P-Card hierarchy.

A new self-service press release/media advisory application was developed by ADS reducing the amount of time it takes to get information released to the media.

Client Services Section

The Client Services Section (CSS) consists of five employees, two of whom are A+ Certified. The A+ Certification is vendor neutral and consists of two exams. To pass, you must demonstrate knowledge of installing, configuring, upgrading, troubleshooting and repairing computer systems. Earning an A+ certification means that the individual possesses essential knowledge and skill of all aspects of the computer industry. The Client Services section supports approximately 180 users including 40 located throughout West Virginia from our Chief Inspector Division.

This section supports four locations: three in Charleston and one in Clarksburg, West Virginia. This section also supports security, four domain servers, eight web servers, two email servers, a windows-based imaging system, a VMware environment that supports 55 virtual servers operating on three enterprise class servers, and all active network devices (switches, hubs, routers, VPN concentrators and firewalls).

This section is responsible for all documentation, updates and testing of disaster recovery procedures currently in place as well as helpdesk functions whether it is an internal or external request to be performed by Computer Networking or other divisions within our office. This section is also responsible for network security, and supplies both computer hardware and software support for the Auditor's Office.

In January 2010 the new Kronos time and attendance system was moved into production replacing a manual method used for tracking and reporting of WWSAO employees' time and attendance. Employee leave requests are now submitted and approved on-line by their division directors, resulting in employees' time and attendance being accounted for and reported electronically.

In June 2010 the Client Services Section upgraded its email system to Microsoft Exchange. The new email system provides easier access and operation for WWSAO field auditors, the ability to share calendars for setting appointments, and allows for "over-the-air" synchronization of calendar appointments to PDA's which was not available on the older email system.

Concurrently a two-factor authentication system was put into place for field auditors and those traveling, for accessing webmail remotely.

A Symantec network filtering system was put into place by the Client Services Section in 2010 ensuring that WWSAO employees are not utilizing the WWSAO network and the Internet for non-work related activities.

IS&T's 2010 Calendar Year Highlights

- In the summer of 2010, the Data Center implemented EMC's Avamar, data replication product which also provides file level restore of local servers. This solution freed up 500 GB of Tier 1 storage in our production environment and 4TB of space on the Virtual Tape Library (VTL), thus saving future upgrade costs of both disk storage and the VTL. All server data and selected client data can be backed-up on Avamar. The De-duplication process of Avamar allows the WWSAO to back-up less data moving forward which will be more efficient and cost less over time. Back-up windows have decreased allowing for a full backup within the target window. Source De-Duplication minimizes network bandwidth required for encrypted replication. Less bandwidth equates to network savings;
- A generator was installed at the Clarksburg Disaster Recovery (D/R) site to ensure continuous operations in the event of a power outage;
- The WWSAO entered into an agreement with the WV Office of Technology (WVOT) to share the WWSAO D/R site with them for placement of some of their network communications equipment;
- The Application Development Section provided programming services in support of Senate Bill 232 authorizing the Auditor's Office to perform certain duties related to delinquent land sales by the sheriff instead of being performed by the clerk of the county commission;
- The Application Development Section moved "eNODS," W2s, and travel remittances from the "VISTA" website to the new "MyApps" website to provide State Employees one-stop access for all of the WWSAO applications for which they are authorized access; incorporating a new level of authentication security. State employees may now self sign-up, manage their accounts, and access the multiple resources that are provided by the WWSAO from one location;
- A new release of VISTA is currently in process for release in early first quarter 2011. The "New VISTA" will only be utilized for payment searches in the future and will incorporate the same authentication and security features as the new MyApps website;

IS&T's 2010 Calendar Year Highlights (continued)

- A new improved P-Card Training web application was developed and implemented for the certification of P-Card Holders and P-Card Coordinators. In addition a new P-Card scanning system was developed by ADS which provides for the electronic storage and retrieval of forms, and other associated documentation related to P-Card holders and agencies and/or any level of an agency's P-Card hierarchy;
- A new self-service press release/media advisory application was developed reducing the amount of time it takes to get information released to the media;
- In January 2010 the new Kronos time and attendance system was moved into production by the Client Service Section replacing a manual method used for tracking and reporting of WVSAO employees' time and attendance. Employee leave requests are now submitted and approved on-line by their division directors, resulting in employees' time and attendance being accounted for and reported electronically;
- In June 2010 the Client Services Section upgraded its email system to Microsoft Exchange. The new email system provides easier access and operation for WVSAO field auditors, the ability to share calendars and set appointments, and it allows for "over-the-air" synchronization of calendar appointments to PDA's which the older email system did not;
- Aging network switches and load balancers were also replaced in the Data Center in 2010 providing greater reliability and better network management. Concurrently a Symantec network filtering system was put into place by the Client Services Section, ensuring that employees are not utilizing the WVSAO and the Internet for non-work related activities;
- Work is continuing to ensure the security of the WVSAO network and application environments.

TAB C

Purchasing Card Division



The Purchasing Card Division is staffed with 18 employees consisting of two Certified Public Accountants (CPA), six Certified Purchasing Card Professionals (CPCP), and two Certified Fraud Examiners (CFE).

State Purchasing Card Program

The Purchasing Card is the preferred method of payment for the procurement of eligible goods and services. It offers agencies, boards and commissions an efficient method for streamlining the payment process. Employees of the State of West Virginia may obtain a purchasing card by contacting the purchasing card coordinator within their agency. Individuals must be trained and agree to follow Purchasing Card Policies and Procedures before a purchasing card will be issued.

The Purchasing Card Program offers agencies an efficient method of payment while continuing to meet established internal controls for the procurement and payment of goods or services. It reduces the volume of accounts payable transactions and the associated administrative costs by eliminating vendor invoices and consolidating multiple vendor payments into one monthly payment to the charge card vendor; suppliers are paid directly by the card issuer within three (3) business days.

For fiscal year 2010, the Purchasing Card Program processed in excess of 636,000 transactions totaling approximately \$365,000,000 with an average transaction amount of \$573.50.

Studies obtained by the National Association of Purchasing Card Professionals estimate the transactional cost of the purchase order and payment process ranges from \$50 to \$250.

By utilizing the purchasing card as a payment mechanism, the efficiencies provided results in savings ranging from 55% to 90% of this transactional cost. Using these estimates, the Purchasing Card Program for fiscal year 2010 netted the State of West Virginia between \$17.5 million and \$143.1 million in cost avoidance savings. The purchasing card provides additional savings beyond the cost avoidance savings previously discussed. These savings are from the following areas:

- Discounts on the cost of goods or services provided to the State directly attributable to prompt payment with the purchasing card;
- In past years, the State received a higher bond rating that saved additional monies because one of the main considerations to re-evaluate the State of West Virginia to a higher bond status was how obligations are paid in a timely manner. Specifically mentioned was the use of the State's Purchasing Card;
- The State realized additional savings in the timely delivery of goods and services, directly attributed to prompt payment from the use of the purchasing card.

Purchasing Card Division



The use of the purchasing card has allowed the State of West Virginia to become a better business partner. With its cost avoidance and prompt payment efficiencies, it is receiving additional interest from vendors desiring to transact business with the State. This allows the State of West Virginia to be more competitive in selecting business partners, most certainly allowing the State to be more selective when considering cost of goods or services and the timely delivery of such goods.

For the Purchasing Card Program to continue to maintain its high acclaim and cost avoidance savings, the State Auditor's Office must continue to have aggressive and ongoing monitoring in addition to appropriate individual agency requirements.

In order to ensure proper monitoring and enhance the internal controls, the program utilizes a wide variety of resources, technology and participant requirements, including but not limited to the following:

- The Program continues its review and post-audit processes. It also utilizes more than 25 standard reports for the monitoring of transactions that have also been made available to each respective agency.
- Each agency Coordinator receives credit usage, sales tax, transaction decline and account change reports on a daily basis for internal monitoring. In conjunction with Agency Coordinators, the Purchasing Card Program completes on a biennial basis a utilization and credit analysis of each agency. This analysis is used to determine that each cardholder's credit and transaction limits are in line with his or her individual job responsibilities and requirements to reduce the potential risk of fraud for the State of West Virginia.
- The State Auditor's Office Purchasing Card Division continues to monitor and enhance the web-based training module. This type of training allows a much more efficient and comprehensive training program that not only includes Purchasing Card Policies and Procedures, but also topics such as ethics and budget responsibility that have not been readily available to state employees in the past.
- Purchasing Card Coordinators from all agencies receive required annual training that includes one hour of ethics instruction. Applicants who become new cardholders must take the required training and be successfully tested before a purchasing card will be issued.
- All current cardholders are required to complete three (3) hours of refresher training every two (2) years. This training will include one (1) hour of ethics training, Purchasing Card Policies and Procedures, travel guidelines, and the use of purchasing cards for emergency response. All purchasing card training must be approved by the State Auditor.

Purchasing Card Division



- Each account is required to be reconciled monthly by the individual cardholder and approved by his or her coordinator. Reconciliations may be completed by hand or electronically using approved reconciliation software.
- Over 90% of state agencies and higher education institutions participating in the Purchasing Card Program use some portion of the technology made available with the purchasing card in order to maximize the agency's efficiency in processing payments and transaction reconciliation, as well as for reporting to enhance internal controls and accountability by utilizing the data that is passed with each transaction.

Training Progress Report

The West Virginia State Auditor's Office continues to utilize a web-based training center to certify more than 6,500 State Purchasing Card users in the program. The training center provides training courses and tests for all cardholders and coordinators in State Agencies and Institutions of Higher Education for the purchase of goods and services, as well as National Guardsmen who utilize the emergency purchasing card in response to declared states of emergency.

The Purchasing Card Division has dramatically increased training provided to cardholders both for the initial application process and those current cardholders receiving biennial training to maintain certification. Biennial training is mandatory for every cardholder to continue using the West Virginia State Purchasing Card.

From March 2005 through June 2010, more than 12,000 cardholders, new purchasing card applicants, Spending Unit Coordinators and Sub-coordinators successfully trained and completed the basic knowledge test using the web-based program. This number is most attributable to cardholder biennial training, with more than 450 Spending Unit Coordinators and Sub-coordinators receiving training through the center in FY 2010.

Training is verified by means of a certificate issued by the training program bearing the name of the trainee and the course completed. Each certificate includes the date and time the testing took place, as well as a unique identification number for the test that was issued to the trainee.

In addition to training for cardholders, the State Auditor provides annual training for the Agency Spending Unit Coordinators. This training must be completed in order for the Agency/Institution of Higher Education to be eligible to participate in the Program.

Purchasing Card Division



Financial Institution

Citi was awarded the bank provider contract in April 2006 and again in November 2010, with VISA as the card brand. As one of the world's largest banks, Citi offers the State of West Virginia various software and reporting tools, but most notably is Citi's Fraud Early Warning system. The system contains various fraud profiles and queues that transaction activity is measured against. Because of Citi's experience and expertise in this market, Citi's fraud rates are less than half of the industry average. In addition to the technological aspect of fraud detection, Citi focuses on five (5) main areas of detection and prevention: proper identification of service users, authorization, confidentiality of data, accountability, and incident detection and response. In addition to Citi, VISA offers the State \$100,000 of coverage per cardholder for fraud and other transactions that do not benefit the State directly or indirectly.

Purchasing Card Division



State Purchasing Card Program Statistics Fiscal Year 2010

	<u>DOLLAR VOLUME</u>	<u>TOTAL TRANSACTIONS</u>
July	\$24,587,347.98	49,841
August	\$24,954,614.09	53,929
September	\$27,059,069.20	55,556
October	\$35,088,679.14	58,872
November	\$31,059,264.35	49,979
December	\$28,773,244.06	46,509
January	\$33,830,964.15	50,184
February	\$31,714,383.67	52,649
March	\$32,308,644.00	60,716
April	\$27,236,030.13	55,942
May	\$29,431,439.65	52,915
June	\$39,063,578.97	49,535
TOTAL	\$365,107,259.39	636,627

AVERAGE PER TRANSACTION

\$573.50

Source: IS&C

Purchasing Card Division



Local Government Purchasing Card Program

The Local Government Purchasing Card Program was developed to bring all local government entities into a single purchasing card program and replace the various card types existing today across county and municipal governments. Offering all local government entities the opportunity to be part of one single purchasing card program will allow them to achieve the highest possible rebate back to the local governments.

The Local Government Purchasing Card Program is conducted so that procedures and internal controls for the procurement and payment of goods and services are made more efficient. Local government entities utilize the purchasing card for regular routine payments and travel as well as emergency payments.

The Operations section of the Local Government Purchasing Card Division promotes the use of electronic processes of the purchasing card program. The section provides assistance to the local government entities in developing policies and procedures, internal controls, maintenance of accounts, fraud monitoring as well as customized usage reports.

Training

In partnership with United Bank, the Local Government Purchasing Card Division assists the local government entities in the development of a training program as well as administers training, if requested. Training is based on the minimum requirements to participate in the program which are derived from the policies and procedures governing the entity's program.

Financial Institution

United Bank Inc., (United) West Virginia's Bank, was awarded the Local Government Purchasing Card contract in May 2008, with VISA as the card brand. United, the largest headquartered company in the State, is totally committed to the State of West Virginia. United has assigned a team of highly experienced professionals to this program. They will continually deliver the service, technology and support that will allow the program to grow. United is committed to ensuring that the State Auditor's Office and local government entities receive maximum value from the program. Therefore, key personnel are available 24/7 to handle any issues that may arise.

United takes pride in its technology and ability to deliver information to meet the needs of the local government entities and the State Auditor's Office. United provides, at no cost to the State or Local Government, a sophisticated and robust web-based solution called D.Cal. D.Cal is automatically pre-populated with transaction data, reducing the need to pass data files to the client. D.Cal provides online access to procurement transactions. It also provides the tools to analyze spend, reclaim tax, and automate the tax coding and cost coding of purchasing card transactions, and cost allocation and ERP integration. Transaction information is available both at a cardholder level and at a program level.

Purchasing Card Division



United uses *Falcon*, a neural network that calculates a score or grade for every transaction. With *Fraud Predictor Plus*, the potential fraud score is adjusted to represent merchant data, as well as cardholder transactions. This formula leads to better accuracy and reliability of "scoring" each transaction as a possible fraudulent transaction. *Fraud Predictor Plus* has achieved remarkable results in helping card issuers reduce fraud losses due to the fact that merchant profiles have been added to the variables reviewed. In addition to protection provided by *Falcon*, United also utilizes an exclusive add-on feature to *Falcon* called the *Virtual Analyst* (VA). The VA automatically takes action on accounts meeting the high risk criteria without human intervention. United has experienced a drastic reduction in fraud losses, which is directly attributed to the use of *Falcon* and the *Virtual Analyst*.

Visa also provides \$100,000 in Visa Liability Waiver Protection Coverage, at no cost to the local government entity or the State of West Virginia.

Purchasing Card Division



Local Government Purchasing Card Program Statistics Fiscal Year 2010

Number of Participants

Municipalities: 50

Boards of Education: 18

Commissions: 34

Other (Sanitary Boards, Utility Boards, Health Departments, Waste Authority, RESA, Ambulance Authority): 10

	<u>DOLLAR VOLUME</u>	<u>TOTAL TRANSACTIONS</u>
July	\$1,105,205.85	2,031
August	\$1,441,108.48	2,767
September	\$1,200,061.29	3,036
October	\$1,412,705.05	3,565
November	\$1,087,835.26	2,850
December	\$1,123,674.53	3,036
January	\$1,433,351.76	3,546
February	\$1,141,942.47	3,420
March	\$1,643,513.22	4,357
April	\$1,417,106.60	4,393
May	\$1,608,163.80	4,918
June	\$1,798,638.36	4,536
TOTAL	\$16,413,306.67	42,455

AVERAGE PER TRANSACTION

\$386.60

Source: United Bank

TAB D

Chief Inspector Division



The State Auditor is ex-officio Chief Inspector and Supervisor of Public Offices in West Virginia. Responsibilities include: conducting financial audits, providing training and technical assistance, overseeing the audit procurement process for 55 counties, 55 school boards, 55 magistrate courts, 232 municipalities and more than 350 other local governments. The Chief Inspector also formulates and prescribes a system of accounting for all local governmental offices and agencies.

The Local Government Services section of the State Auditor's Office approves the budgets for all counties and municipalities and the property tax levy rates for all counties, municipalities and school boards. The Chief Inspector Division operates on a revolving fund with revenue derived solely from charging local governments for services. These charges are based on the actual costs of providing the services, including personnel expenses, travel, training and equipment.

Conducting Financial Audits

This is the primary function and revenue source of the State Auditor's Chief Inspector Division. The Chief Inspector Division maintains a staff of 35 professional audit inspectors who are supported by eight senior management members and a clerical staff of five individuals. Of the professional staff, ten are Certified Public Accountants (CPAs). The Chief Inspector Division issued over 280 reports related to audits and other types of services generating \$2,907,687 in cash collections during the time period of July 1, 2009 to June 30, 2010. The following types of services were performed:

- **Financial and Compliance Audits** – this is the most common type of engagement performed. Audit procedures are designed to fulfill the requirements set forth by Government Auditing Standards issued through the General Accounting Office by the Comptroller General of the United States.
- **A-133 Single Audits** - this type of engagement is performed when the local government expends \$500,000 or more in federal funds during a fiscal year. Procedures are designed to meet the requirements for financial and compliance audits as well as the Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments and Non-Profit Organizations. Circular A-133 audits typically must be issued within nine months after the end of the fiscal year in order to meet federal requirements.
- **Review of Financial Statements** – this type of engagement is performed when there is not an audit requirement for the entity. Audit requirements for a particular entity type may be contained in state or local law. Additionally, audit requirements can exist for particular entities through debt or contractual arrangements such as financing or grant agreements. Reviews are performed in accordance with standards established by the American Institute of Certified Public Accountants and are less comprehensive than audits of financial statements.

Chief Inspector Division



- **Reconstruction of Financial Records** – In some instances, local governmental entities do not prepare adequate financial statements. Therefore, a reconstruction of available records must be conducted by Chief Inspector Division staff in order for an audit to properly proceed.
- **Fraud Attestations** – these types of engagements are performed with specific agreed upon procedures designed to determine the extent of fraudulent activity within a local governmental entity. Frequently, the auditor will employ forensic auditing techniques as well as investigative skills in performing the uniquely designed procedures.
- **Management Advisory Services** – this includes all other types of services provided to our clients such as: 1) Agreed-upon procedures to ensure compliance with rules and regulations established by the West Virginia Department of Education for individual schools, 2) GAAP conversions, 3) Consultation engagements and 4) Agreed-upon procedures for Magistrate Court Systems.

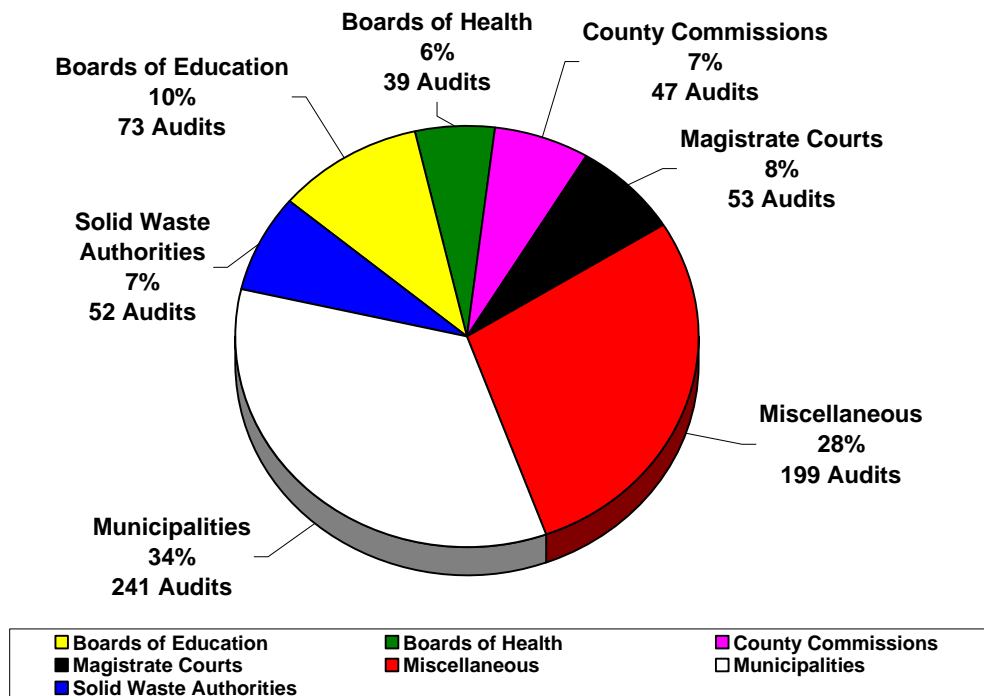
External Peer Review

In conjunction with professional standards for conducting audits in accordance with Government Auditing Standards, this office participates in the National State Auditors Association's Peer Review Program. This program is designed to ensure that audit agencies are meeting professional standards and that agencies have adequate quality control systems in place. In the last report, issued October 2009, the Chief Inspector Division received an unmodified report.

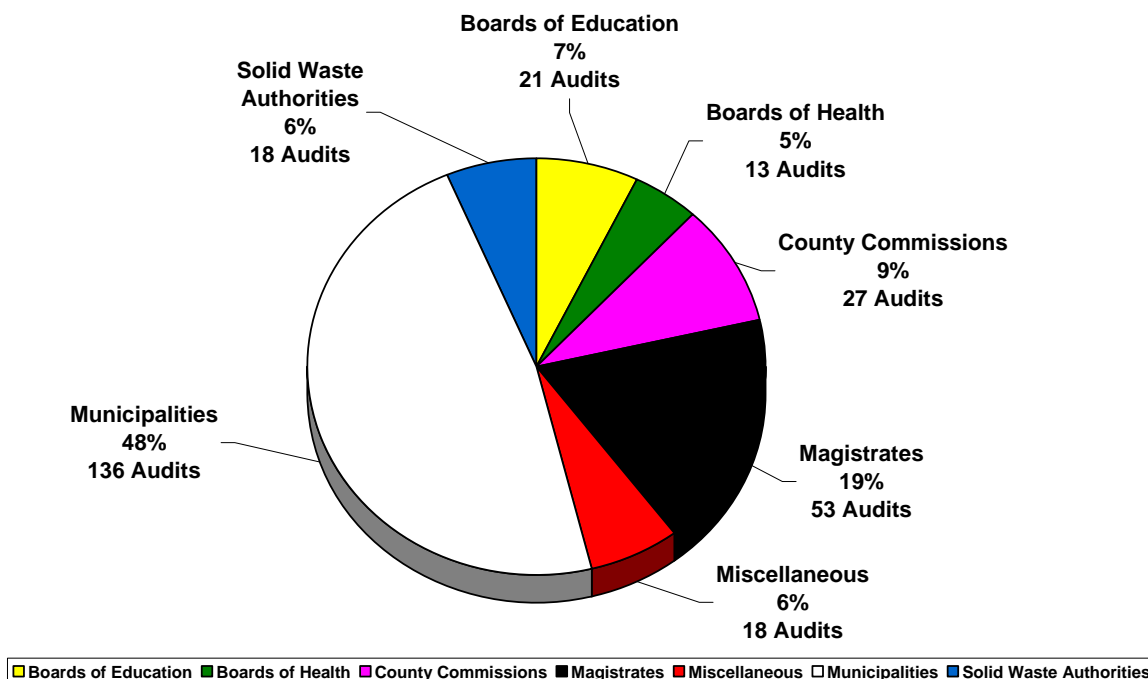
Chief Inspector Division



CID & CPA Audits Issued by Entity Type
July 2009 - June 2010



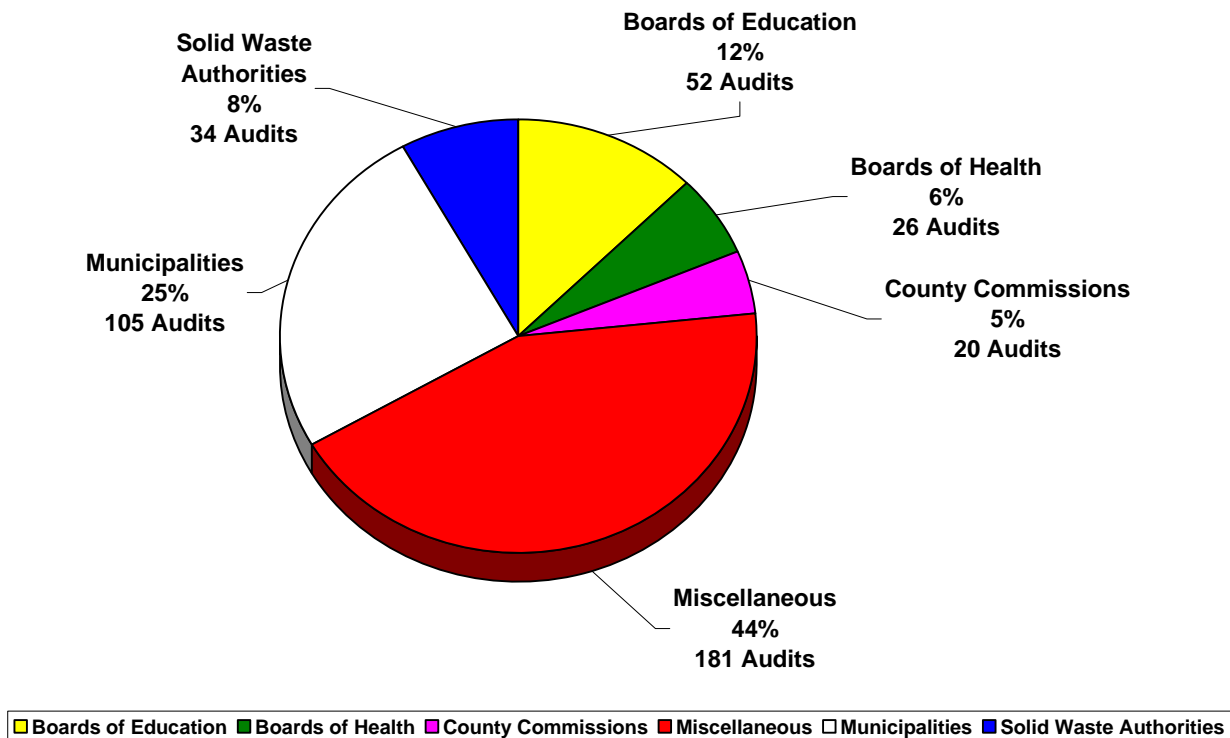
CID Audits Issued by Entity Type
July 2009 - June 2010



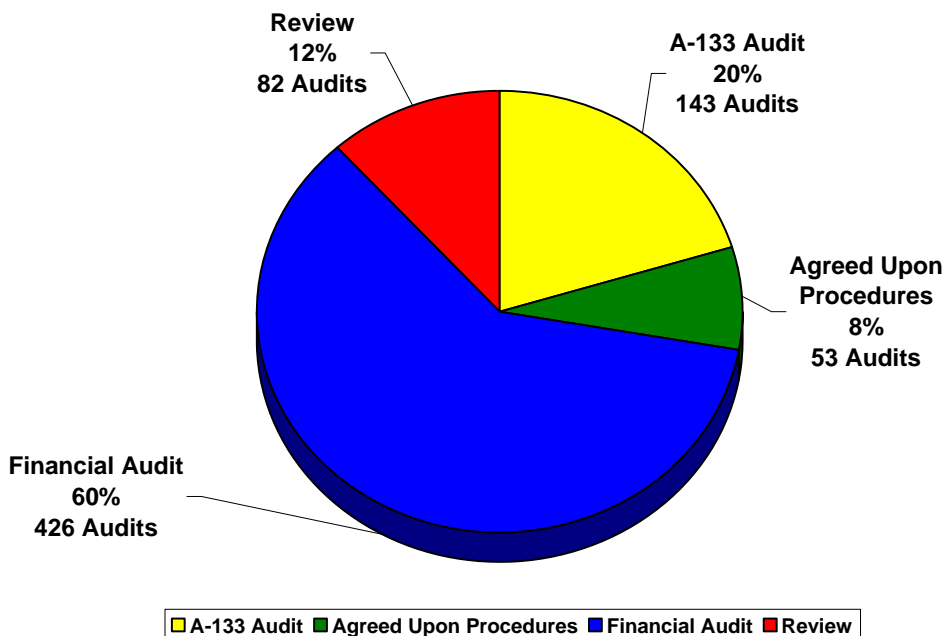
Chief Inspector Division



CPA Audits Issued by Entity Type
July 2009 - June 2010



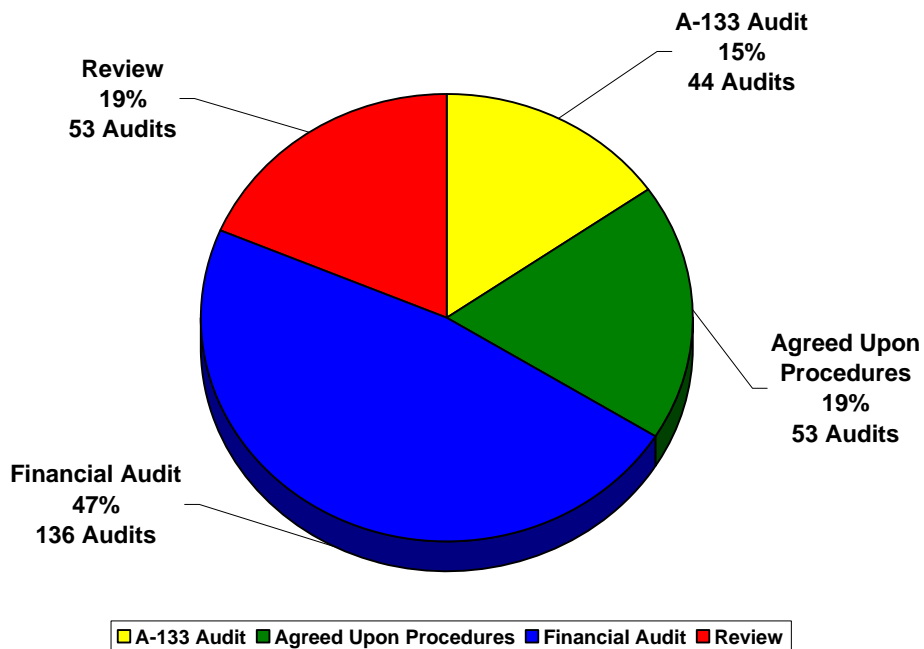
CID & CPA Audits Issued by Audit Type
July 2009 - June 2010



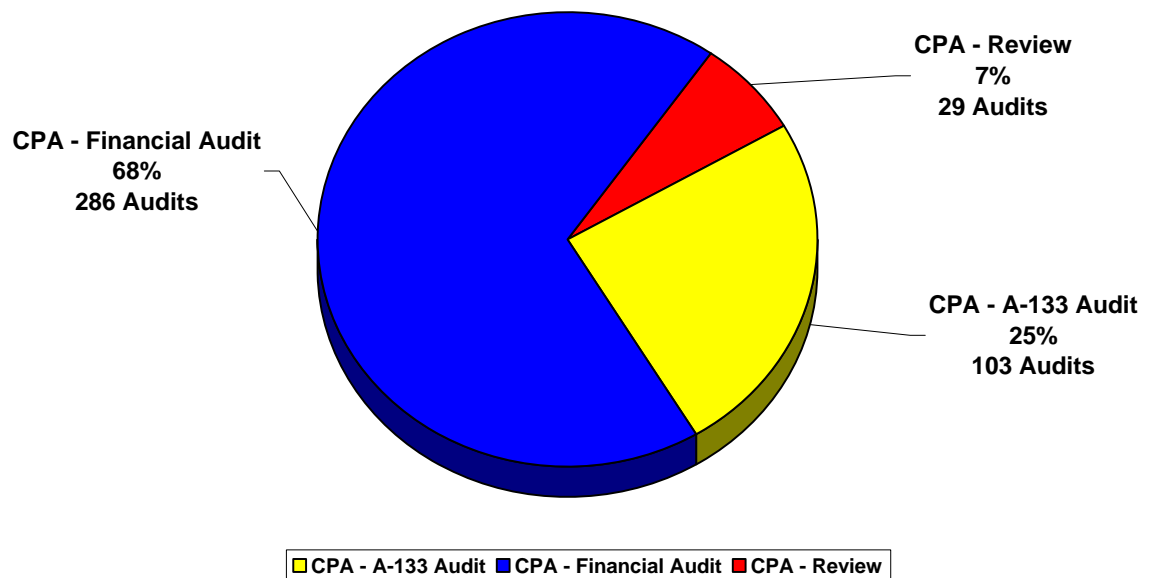
Chief Inspector Division



CID Audits by Audit Type
July 2009 - June 2010



CPA Audits Issued by Audit Type
July 2009 - June 2010



Chief Inspector Division



Fee Recovery

The Chief Inspector Division charges local governments a fee to conduct an audit. This fee is calculated on a project basis and designed to recover the direct and indirect costs associated with the service. A number of the engagements include entities that cannot procure audit services from independent private accountants. Some of the causes for this are a statutory limit on the amount that can be charged for audit services for Class III and IV municipalities, the inability to pay audit fees due to the poor financial condition of some entities, and the lack of adequate records. In these instances, the Chief Inspector will rotate these entities into the schedule and, in some cases, incur unbillable hours. Unbillable hours are also incurred due to time overages due to poor financial records and engagements related to fraud.

Operating Results and Projections

Fiscal Years Ending June 30

	FY 2008	FY 2009	FY 2010	FY 2011*	FY 2012*
REVENUES:					
Charges for Services	\$2,657,585	\$3,300,041	\$2,672,878	\$2,955,303	\$3,075,080
8% Audit Procurement Fee	155,007	239,833	204,752	222,293	230,000
Interest Income	24,120	13,563	1,649	7,606	3,000
Training Income	<u>65,328</u>	<u>54,871</u>	<u>28,408</u>	<u>41,640</u>	<u>43,000</u>
Total Revenues	<u>\$2,902,040</u>	<u>\$3,608,308</u>	<u>\$2,907,687</u>	<u>\$3,226,842</u>	<u>\$3,351,080</u>
EXPENDITURES:					
Personal Services	\$1,854,008	\$2,041,919	\$2,078,628	\$2,255,050	\$2,400,000
Benefits	546,883	610,695	634,399	699,065	744,000
Travel	¹ 355,407	¹ 431,082	462,828	473,561	504,000
Equipment	0	8,496	35,482	31,429	30,000
Professional Services	36,625	100,485	55,681	74,578	75,000
Training	32,752	63,032	96,056	86,816	80,000
Administrative and General	<u>2,465</u>	<u>35,449</u>	<u>75,824</u>	<u>65,015</u>	<u>70,000</u>
Total Expenditures	<u>\$2,828,140</u>	<u>\$3,291,158</u>	<u>\$3,438,898</u>	<u>\$3,685,514</u>	<u>\$3,903,000</u>
Excess (Deficiency) of Revenues over Exp.	<u>\$ 73,900</u>	<u>\$ 317,150</u>	<u>\$ (531,211)</u>	<u>\$ (458,672)</u>	<u>\$ (551,920)</u>

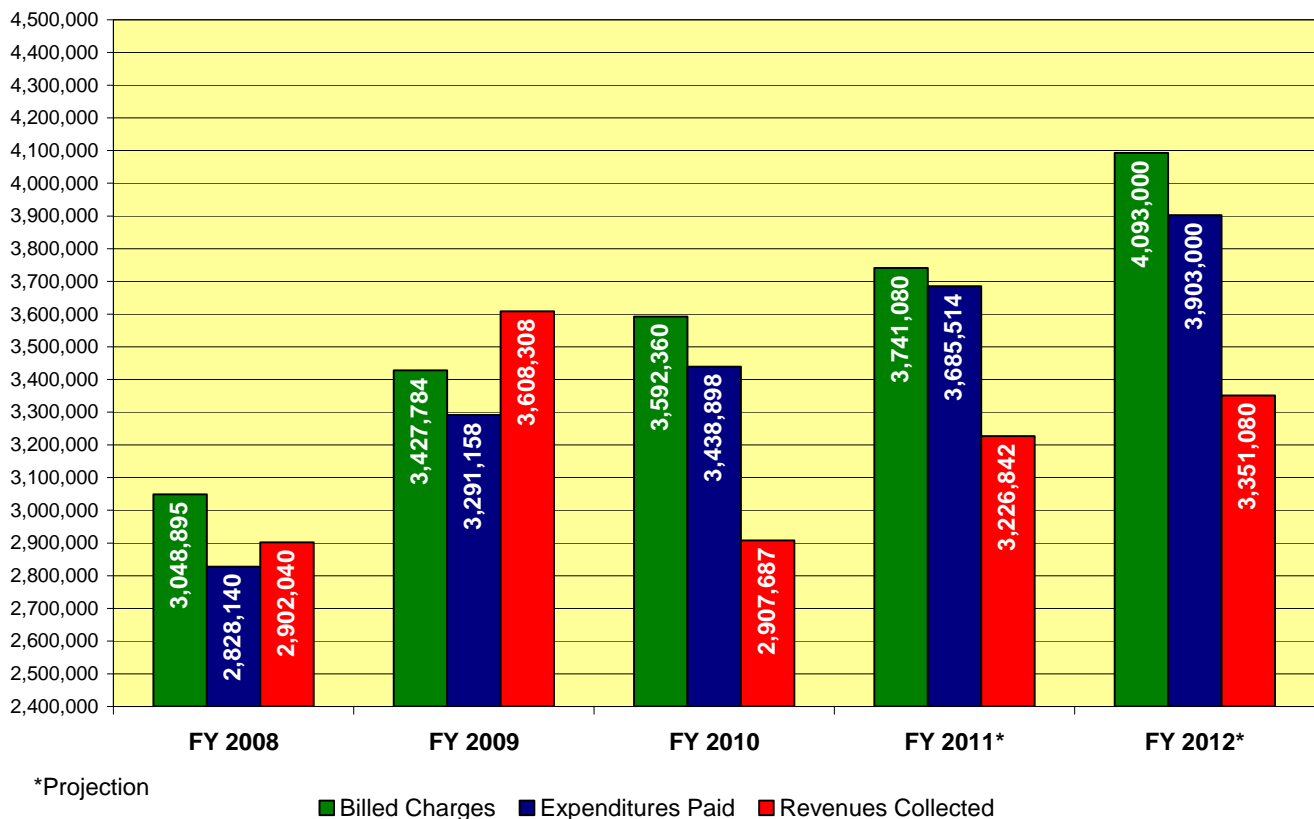
* Projection

¹ \$252,114 (FY 2008) and 64,436 (FY2009) of these expenses were paid from other operating funds in the Auditor's Office.

Chief Inspector Division



Operating Results and Projections FY 2008 - 2012



Unbillable Hours and Functions

The Chief Inspector Division strives for organizational efficiency and is professionally structured in a manner similar to a medium sized CPA firm. However, the division must perform certain functions and engagements associated with the supervision of local governments that increase the costs and/or decrease revenues for operations. These responsibilities include the following:

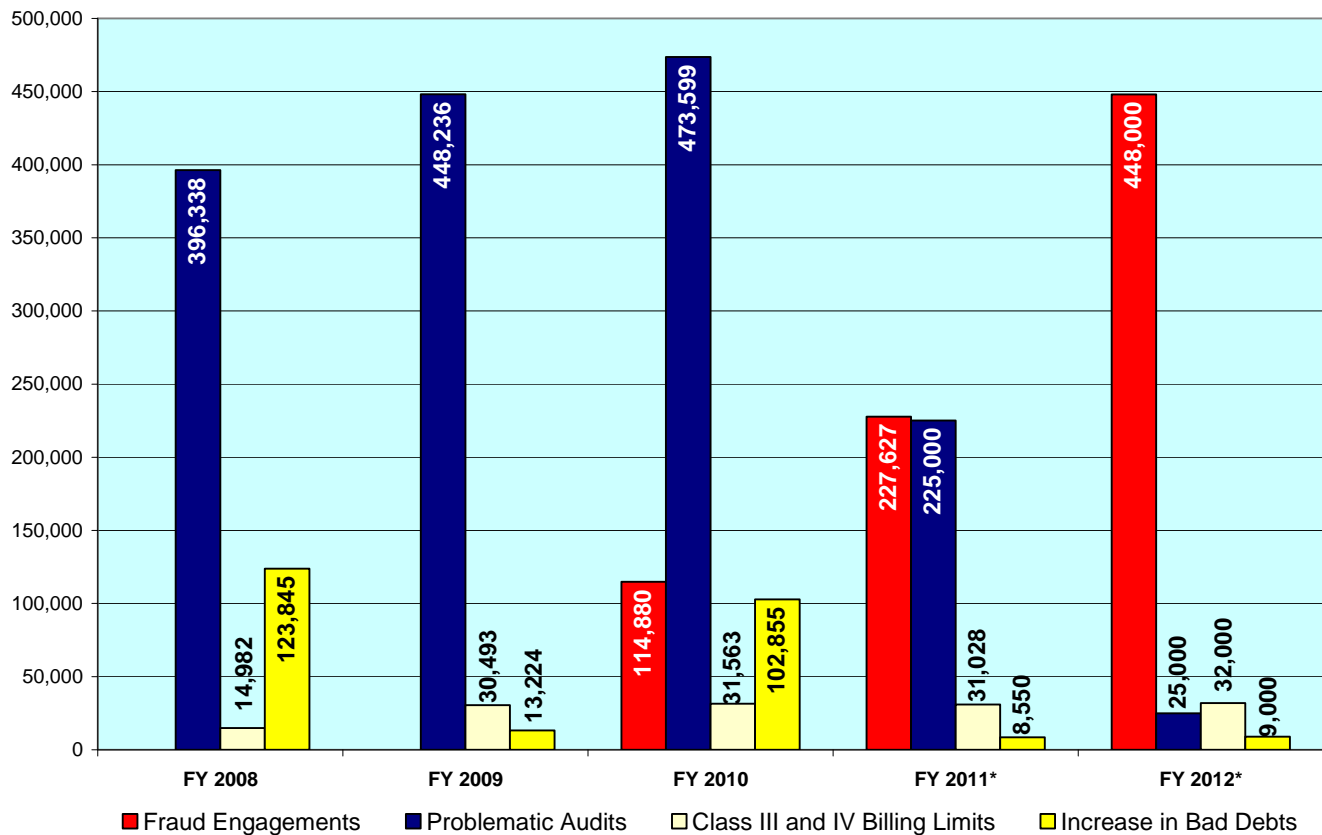
- Provide accounting, auditing and legal advice to local governments.
- Perform audits of local governments in which there are inadequate financial statements and records.
- Act as a clearinghouse for citizen complaints related to potential audit/fraud issues.
- Perform fraud engagements without receiving compensation.
- Perform audits for local governments which do not have the financial resources to pay the fees associated with the service.
- Perform audits of Class III and IV municipalities subject to statutory billing limitations.

Chief Inspector Division



These functions, while necessary for the proper oversight of public offices, have a direct negative impact on the operating fund of the division. The following chart summarizes components of these costs:

**Unbillable Charges
FY 2008 - 2010**



*Projection

Note: Fraud information not tracked separately until FY 2010

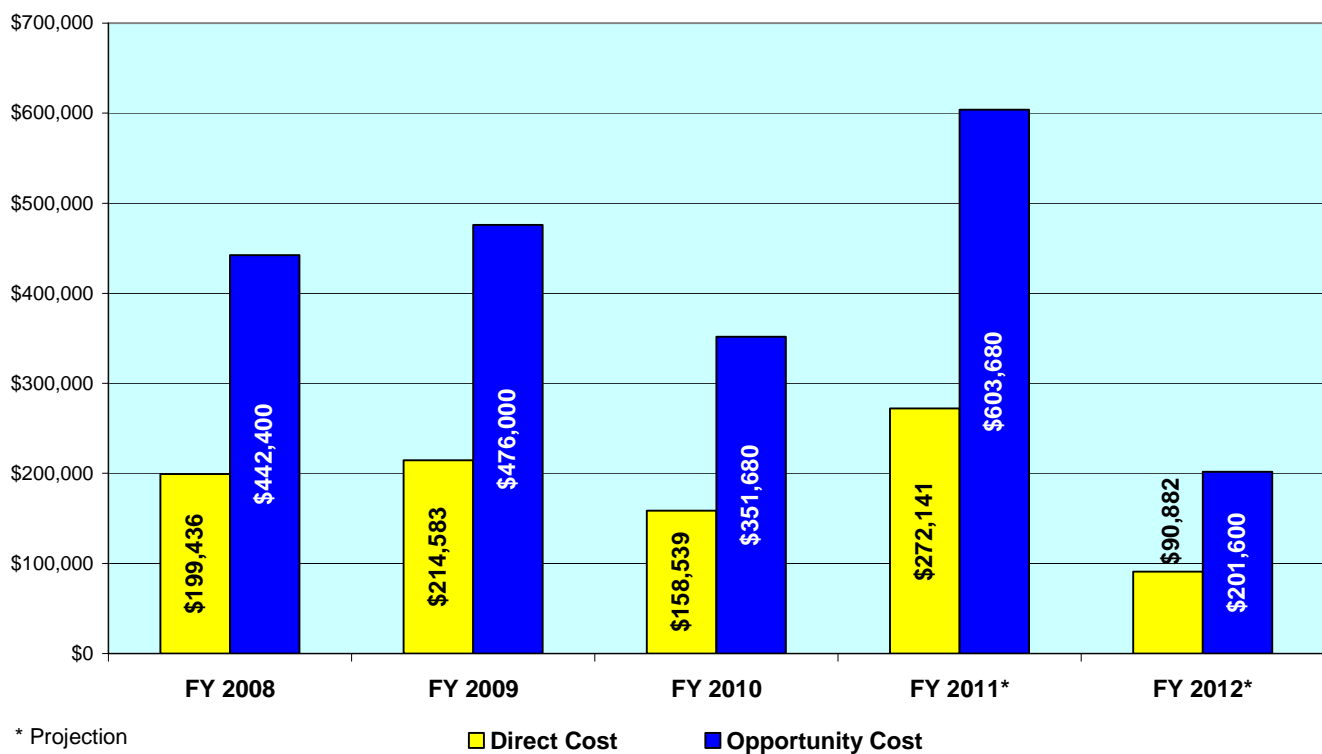
Chief Inspector Division



Training Costs

The Chief Inspector Division has been steadily increasing professional staff due to a growing demand for audit services over the past three years. Complex requirements associated with federal grants, auditing and accounting standards have led to increased audit time in what is becoming a highly specialized professional field. In 2008 we employed twenty-eight audit inspectors and we now have thirty-five staff members who are supported by 8 senior managers. Due to the complexity associated with the audit environment, our training period last approximately nine months. Our employees are our greatest asset so we have a very stringent prospective employee evaluation process and also participate in a summer intern program. During this training period, employees do not bill for their time and the division must bear the cost. The chart below summarizes the direct costs of the division for new employees. Direct costs consist of salaries, fringe benefits and travel related expenses. It also delineates the "opportunity cost" of the training employees which is the amount that **would** be billed if the individuals were not training.

Training Costs
FY 2008 - 2012



Chief Inspector Division



Accounts Receivable Balances

Frequently, municipalities and other entities incur audit costs for which they do not have adequate financial resources to pay the fee. Recognizing the financial hardships that certain smaller governments face, the Chief Inspector Division makes every effort to formulate equitable payment plans so entities can satisfy this liability without compromising the government services provided to their citizenry. Even with these equitable payment plans, certain entities do not pay their audit fees because the resources are not available or the entity incurred large fees due to the poor condition of the financial records and/or a fraud condition was present. The following charts summarize the accounts receivable for the past three years:

Aged Accounts Receivable at Fiscal Year End 2008 by Days Outstanding

	<u>Less than 30</u>	<u>30-59</u>	<u>60-89</u>	<u>90-179</u>	<u>180 and over</u>	<u>Total</u>
Boards of Education	\$ 5,325	\$ --	\$ --	\$ --	\$ 35,530	\$ 40,855
Boards of Health	--	--	--	--	--	--
County Commissions	13,025	8,905	(1,013)	16,980	17,010	54,908
Magistrate Courts	23,985	--	--	32,260	58,490	114,735
Miscellaneous	--	--	--	--	54,232	54,232
Municipalities	<u>46,836</u>	<u>42,895</u>	<u>23,121</u>	<u>16,020</u>	<u>441,796</u>	<u>570,668</u>
Total	<u>\$89,171</u>	<u>\$51,800</u>	<u>\$22,109</u>	<u>\$65,260</u>	<u>\$607,058</u>	<u>\$835,398</u>

Aged Accounts Receivable at Fiscal Year End 2009 by Days Outstanding

	<u>Less than 30</u>	<u>30-59</u>	<u>60-89</u>	<u>90-179</u>	<u>180 and over</u>	<u>Total</u>
Boards of Education	\$ --	\$11,735	\$20,870	\$ --	\$ --	\$ 32,605
Boards of Health	--	--	--	--	--	--
County Commissions	13,010	--	--	--	13,235	26,245
Magistrate Courts	1,449	--	6,165	12,365	8,772	28,750
Miscellaneous	1,720	9,500	9,470	--	63,732	84,422
Municipalities	<u>4,579</u>	<u>15,454</u>	<u>47,803</u>	<u>32,602</u>	<u>536,012</u>	<u>636,451</u>
Total	<u>\$20,758</u>	<u>\$36,689</u>	<u>\$84,308</u>	<u>\$44,967</u>	<u>\$621,751</u>	<u>\$808,473</u>

Aged Accounts Receivable at Fiscal Year End 2010 by Days Outstanding

	<u>Less than 30</u>	<u>30-59</u>	<u>60-89</u>	<u>90-179</u>	<u>180 and over</u>	<u>Total</u>
Boards of Education	\$ --	\$ --	\$ --	\$ --	\$ 20,870	\$ 20,870
Boards of Health	--	--	--	--	--	--
County Commissions	33,770	--	11,950	--	10,325	56,045
Magistrate Courts	12,725	4,750	6,795	5,105	37,613	66,988
Miscellaneous	23,400	3,610	--	--	76,547	103,557
Municipalities	<u>--</u>	<u>16,781</u>	<u>8,000</u>	<u>17,056</u>	<u>590,679</u>	<u>632,516</u>
Total	<u>\$69,895</u>	<u>\$25,141</u>	<u>\$26,745</u>	<u>\$22,161</u>	<u>\$736,034</u>	<u>\$879,976</u>

Chief Inspector Division



Fraud Section

Fraud is a growing problem across the country. Unfortunately, West Virginia is no exception to this disturbing trend and our smaller governments frequently lack the necessary resources to establish and enforce a proper internal control structure that prevents asset misappropriation. While fraud can also be manifested through corruption and purposely inaccurate financial statements, the frequency of fraud related to asset misappropriation has greatly increased over the past two years for local governments.

Although financial audits are conducted in order to attest to the fairness of the financial statements and not necessarily to detect fraud, there are occasions when fraud is detected and additional procedures are undertaken to determine the extent of this type of inappropriate activity. Additionally, the Chief Inspector Division responds to fraud reported by law enforcement agencies, local government officials and the general citizenry. National statistics indicate that fraud is most frequently reported by tips received from someone within the organization.

In response to this growing crisis, the Chief Inspector Division conducted Accredited Fraud Investigator (AFI) Training for all of the audit staff. The division also formed a new Fraud Section within the division that is currently staffed with two employees with two more employees scheduled to start by the end of the fiscal year. The Director is an Accredited Fraud Investigator (AFI) and a Certified Fraud Examiner (CFE). All staff members within this section will be encouraged to obtain professional accreditation necessary to provide expertise in this specific area. The formation of this section allows the Chief Inspector Division to better serve the citizenry of West Virginia by:

- Responding **immediately** to reported fraud with dedicated resources with the expertise and knowledge necessary to fulfill objectives;
- Allowing audit staff to focus on normal recurring audit engagements rather than fraud engagements thereby enhancing our regular scheduling effectiveness;
- Encouraging officials to report fraud since there is no direct charge to the entity for the fraud service.

Prior to the formation of this Fraud Section, the Chief Inspector Division billed for this service at a regular hourly rate. Frequently, cost/benefit analysis discouraged many governments from determining the full extent of fraud. This led to an inadequate disposition in criminal proceedings as well as insufficient restitution and insurance reimbursements related to fraudulent acts. It is currently the policy of the Chief Inspector Division that payments for services related to fraud engagements be paid only from restitution and/or insurance proceeds. Therefore, there is no further negative economic impact on the local government. During the fiscal year ended June 30, 2010, the amount of "unbilled fraud services" amounted to \$114,880.

Chief Inspector Division



Currently there is no funding mechanism to offset these losses within the Chief Inspector Division operating fund. However, it is the intention of this office to continue to diligently pursue these matters in order to protect the taxpayers of the local governments throughout the State of West Virginia.

The following chart summarizes audits and special reports that were issued recently which reported fraudulent activity:

Entity	Year Report(s) Released	Fraud Reported
Burnsville	2006	\$ 31,140
Randolph County Commission	2006	\$ 40,151
Addison (Webster Springs)	2008	\$ 31,519
Piedmont	2008	\$ 36,023
White Sulphur Springs Public Library	2008	\$ 17,980
Moundsville	2008	\$ 20,653
Logan (City)	2009	\$ 49,520
Morgantown	2009	\$ 36,918
Taylor County Commission	2009	\$114,069
Fayette County Commission	2009	\$ 60,458
Franklin	2010	\$ 17,519
Parkersburg	2010	\$ 24,450
Wood County Commission	2010	\$ 1,004
Hardy County Commission	2010	\$ 10,560

Additionally, the Chief Inspector Division currently has seven fraud engagements in progress that are not included in the above chart because the reports have not yet been issued.

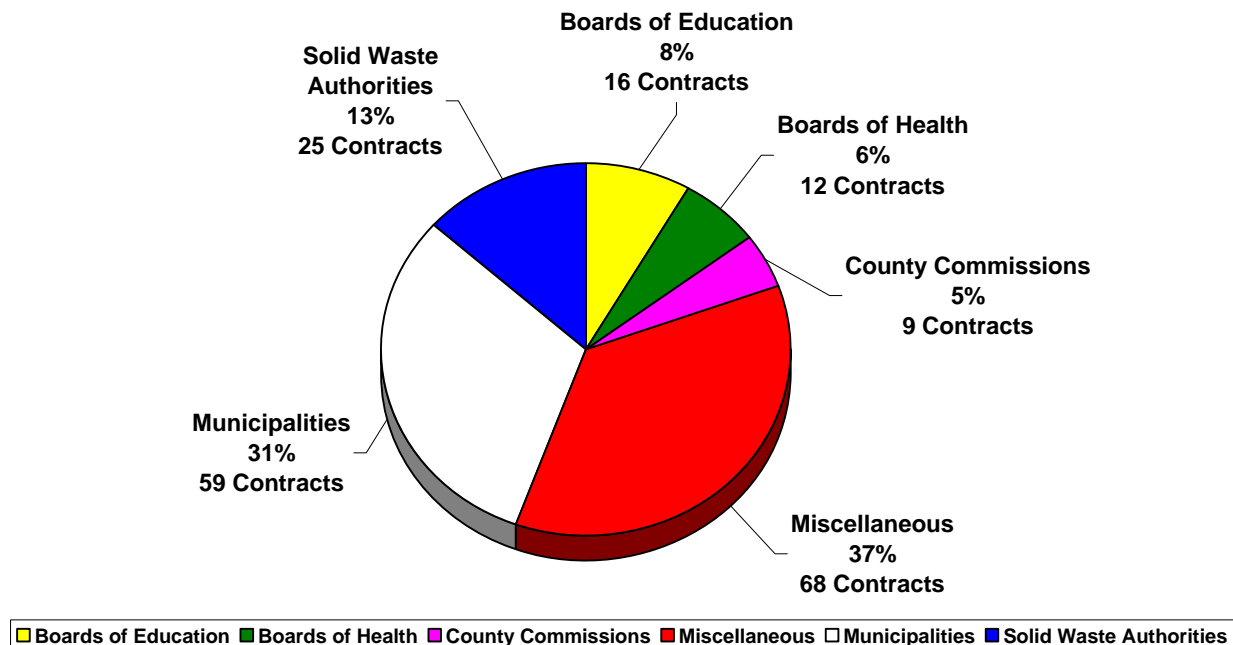
Chief Inspector Division



Overseeing Audit Procurement

The State Auditor's Chief Inspector Division is responsible for overseeing the audit procurement process. This includes establishing and updating the *Procedures Manual for Procuring and Conducting Audits and Reviews of Local Governments*. This manual, which underwent a comprehensive update in August 2007 and several smaller revisions since, establishes procedures for requesting proposals for audit services and provides required standardized forms such as contracts. The manual and forms are available electronically at www.wvsao.gov. Additionally, entities may utilize a web-based application to enhance and expedite the procurement process. The Chief Inspector Division ascertains whether Independent Public Accountant applicants are qualified to conduct governmental audits. All contracts and related materials are reviewed for completeness, accuracy and adherence to the Procedures Manual requirements. The Chief Inspector Division monitors entities to ensure contracts are submitted in a timely manner. Additionally, independent public accounting firms' contracts are tracked to ensure they are submitting reports in a timely manner. This oversight is accomplished through the implementation and maintenance of a comprehensive, specially designed information system that includes all relevant data related to local government audits. The Chief Inspector Division maintains a copy of every audit conducted on political subdivisions of the State of West Virginia. All audits issued are available for public inspection on the State Auditor's website.

**CPA Contracts Approved by Entity Type
July 2009 - June 2010**



Chief Inspector Division



Local Government Services Division

The Local Government Services Division allows for a segregation of the audit function from other statutory and related services performed by the Chief Inspector Division. This allows the Chief Inspector Division to properly focus on the primary responsibility of conducting and issuing audits in an effective and efficient manner.

Local Government Services places great emphasis and focus on local governments by providing budget and financial assistance to public officials as they address the various issues, concerns and questions that arise on a daily basis. Greater focus on the responsiveness to local government officials goes hand-in-hand with the budget and training function performed by the Chief Inspector.

Budgetary Services

West Virginia Code §6-9-2 requires the State Auditor as Chief Inspector and Supervisor of public offices to establish and maintain a system of accounts. The Uniform Chart of Accounts prescribed by this code section is maintained and updated by the Local Government Services section. This chart is the basis upon which local governments prepare and compile the levy estimate (budget) prescribed for under article eight, chapter eleven of the West Virginia Code.

This section also reviews and approves property tax rates for all counties, municipalities and county boards of education in the State of West Virginia. All county and municipal original budgets and revisions are also reviewed and approved throughout the year. For fiscal year 2010-2011, the budget process was further streamlined using technology to reduce the amount of paperwork required. Because of more intense training and the simplicity of use many local governments chose to submit their budgets electronically. This new electronic format greatly reduced the amount of paper and costs involved in the process and assisted entities in identifying problems and potential errors before submitting their budgets to our office. This process also allowed budgets to be processed more expeditiously.

An informational database has been developed that has made pertinent information more readily available to local officials. This system, which is indexed by topic, has a "search and sort" feature that is a valuable source of information for local government officials. Correspondence and advisory memorandums between our office and local government officials are posted on our web-site and are available to the other government entities and the general public. Additionally, this site lists certain legal opinions and court decisions.

Chief Inspector Division



The following reports and documents related to local budgets are now available on the State Auditor's website.

- County Government Guideline to Budget Preparation - Updated in 2009. Additional information related to county governmental functions was provided. This guide provides detailed, step-by-step instructions for the budget preparation process. The guide also includes an appendix of forms which may be reproduced for use in future years;
- Municipal Government Guideline to Budget Preparation - Updated in 2009. Additional information related to municipal governmental functions was provided. This guide provides detailed, step-by-step instructions for the budget preparation process. The guide also includes an appendix of forms which may be reproduced for use in future years;
- Board of Education Guideline for Preparing the Schedule of Proposed Rates - Updated in 2008. This guide provides detailed, step by step instructions for the preparation of the Schedule of Proposed Rates for Budget Purposes and is a vast improvement from prior instructions. The guide also includes an appendix of forms which may be reproduced for use in future years;
- County and Municipal Budgets - Due to the many requests from various organizations, local officials, legislators and others, this section has also provided access to municipal and county budget information as well as levy information to the general public;
- Consolidated Budget Report for Coal Severance Tax Fund, Gas and Oil Severance Tax and General Funds for County and Municipal Governments - In accordance with the provisions set forth in West Virginia Code §11-13A-5a(j) and §11-13A-6(j), this budget report sets forth the proposed revenues and expenditures for coal severance tax and oil severance tax funds distributed to county and municipal governments. The report also provides budgeted amounts for general operating funds;
- Rates of Levy Report - This report is a guide of state, county, municipal and Board of Education property tax levy rates that were approved by the entity and the State Auditor for each fiscal year;
- Special Excess Levy Guideline - This guide provides detailed, step-by-step instructions for the preparation of the Order/Ordinance calling for an excess levy election. The guide also includes sample Orders and an appendix of forms which may be reproduced for the use of the entity;
- Special Excess Levy Report - This report is a summary of all excess levies in effect in the State. It is organized by county and includes information such as the rate of the special excess levy, the purpose, the amount to be raised, and the year in which the levy will expire.

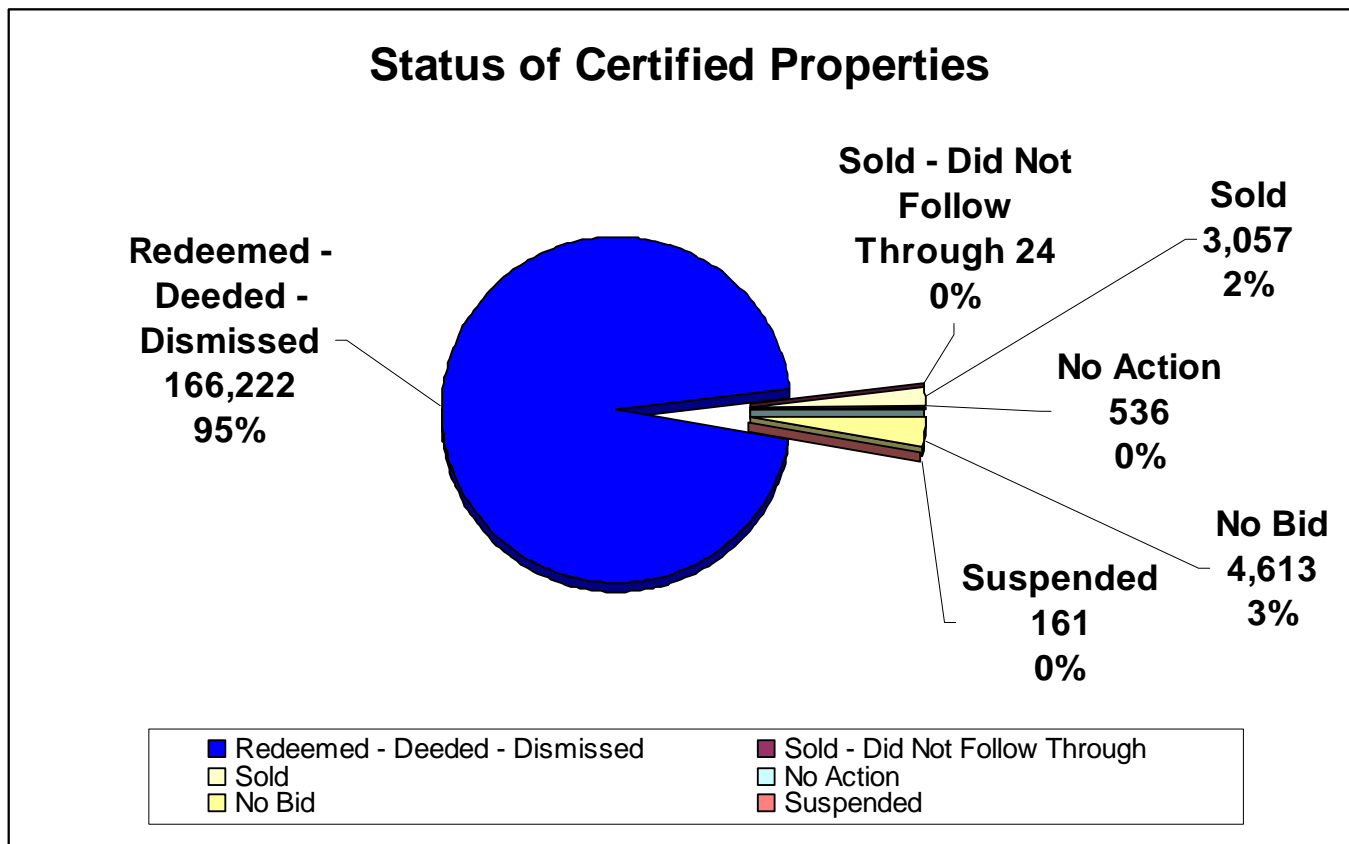
TAB E

County Collections Division



Representatives of the State Auditor's Office conducted land sales in forty-eight counties.

During Fiscal Year 2010 the State Auditor, in accordance with W. Va. Code §11A-3-34, appointed a special deputy commissioner of delinquent and nonentered lands from his office to conduct and transact business in fifty-five (55) counties. Representatives of the State Auditor's Office conducted land sales in forty-eight (48) of those counties. In those counties where sales did not occur, owners were permitted to pay the amount required to redeem their interest. In addition, sales of individual tracts or lots occurred provided that the property involved had been offered for sale previously and received no bid or that a previous purchaser did not follow through with the requirements of obtaining a deed. Of the 174,613 individual tracts or lots that have been certified for sale by the State Auditor's Office through the years, only 536 or roughly 0.56%, down from 0.70 % in FY 2009, remains with no action having ever been taken on them.



County Collections Division



Properties with an average assessed value of over \$25.8 million were made available for sale during FY 2010 by this office, resulting in payment being made to the sheriffs of those effected counties of over \$1.65 million by owners or potential purchasers. Because not every purchaser followed through with the sale or not every tract or lot was purchased, the final average assessed value reentered on the land books amounted to over \$6.6 million.

County	Number of Properties Available	Amount Collected	Assessed Value of Property Made Available	Assessed Value of Property Returned to the Active List
Barbour	43	\$5,890.57	\$224,740	\$5,100
Berkeley	59	\$77,862.92	\$685,060	\$453,580
Boone	83	\$12,053.41	\$128,030	\$27,770
Braxton	126	\$205	\$25,230	\$120
Brooke	73	\$20,478.04	\$492,580	\$82,920
Cabell	287	\$156,552.39	\$1,791,700	\$1,036,600
Calhoun	14	\$11,587.27	\$900	\$0
Clay	35	\$0	\$12,740	\$0
Doddridge	66	\$250.24	\$6,500	\$100
Fayette	264	\$127,482.91	\$911,460	\$394,360
Gilmer	527	\$665.22	\$119,290	\$480
Grant	6	\$0	\$14,580	\$0
Greenbrier	20	\$14,920.75	\$84,350	\$39,180
Hampshire	8	\$5,423.43	\$140,860	\$140,680
Hancock	160	\$22,453.07	\$348,060	\$143,390
Hardy	15	\$3,851.73	\$123,990	\$0
Harrison	258	\$22,632.71	\$623,140	\$48,590
Jackson	283	\$4,527.73	\$355,060	\$27,670
Jefferson	19	\$11,968.74	\$152,500	\$112,100
Kanawha	505	\$55,294.42	\$1,335,250	\$435,450
Lewis	135	\$3,959.97	\$109,200	\$34,370
Lincoln	825	\$41,435.14	\$421,310	\$250,040
Logan	316	\$78,204.88	\$3,141,170	\$411,000
Marion	240	\$76,422.63	\$1,281,880	\$183,960
Marshall	62	\$46,793.25	\$290,920	\$58,860
Mason	12	\$7,974.36	\$309,766	\$60,430
McDowell	1,540	\$62,355.69	\$1,918,704	\$206,360
Mercer	658	\$66,005.78	\$946,320	\$248,750
Mineral	52	\$36,593.87	\$1,207,750	\$422,200
Mingo	243	\$85,412.80	\$984,080	\$303,380
Monongalia	267	\$41,454.42	\$474,050	\$54,990
Monroe	1	\$1	\$100	\$0
Morgan	2	\$976.73	\$21,780	\$21,780
Nicholas	55	\$17,846.24	\$792,430	\$6,420
Ohio	516	\$85,289.55	\$1,420,810	\$413,100
Pendleton	2	\$0	\$9,900	\$0
Pleasants	21	\$1,983	\$2,710	\$790
Pocahontas	1	\$0	\$300	\$0
Preston	160	\$169,006.96	\$354,890	\$64,760
Putnam	95	\$7,698.94	\$68,780	\$35,820
Raleigh	339	\$85,150.54	\$565,150	\$78,360

County Collections Division



Randolph	29	\$13	\$5,780	\$0
Ritchie	203	\$2,147.60	\$87,190	\$31,720
Roane	462	\$2,118.25	\$130,370	\$11,220
Summers	17	\$5,326	\$2,104,370	\$100
Taylor	59	\$12,354.49	\$190,370	\$123,820
Tucker	22	\$1,460.49	\$5,524	\$2,274
Tyler	79	\$1,159.63	\$33,650	\$1,400
Upshur	82	\$0	\$61,570	\$0
Wayne	209	\$63,563.97	\$791,830	\$493,940
Webster	88	\$5,373.39	\$103,580	\$76,500
Wetzel	147	\$76,670.37	\$123,250	\$6,870
Wirt	134	\$4,299.58	\$16,120	\$3,120
Wood	42	\$2,165.10	\$3,860	\$500
Wyoming	176	\$12,532.47	\$273,160	\$80,400
Total	10,142	\$1,657,850.64	\$25,828,644	\$6,635,324

During FY 2010, 1,938 separate tracts or lots were certified by the Auditor's Office to the various deputy commissioners. This represented the properties which received no bids at the sheriff's sale and resided in this office for the minimum period of time of eighteen (18) months without being redeemed.

During FY 2010, 2,389 properties were redeemed in the State Auditor's Office with taxes collected in excess of \$2.03 million dollars on behalf of the counties, boards of education and municipalities prior to the certification of the properties to the deputy commissioners.

County Collections Division

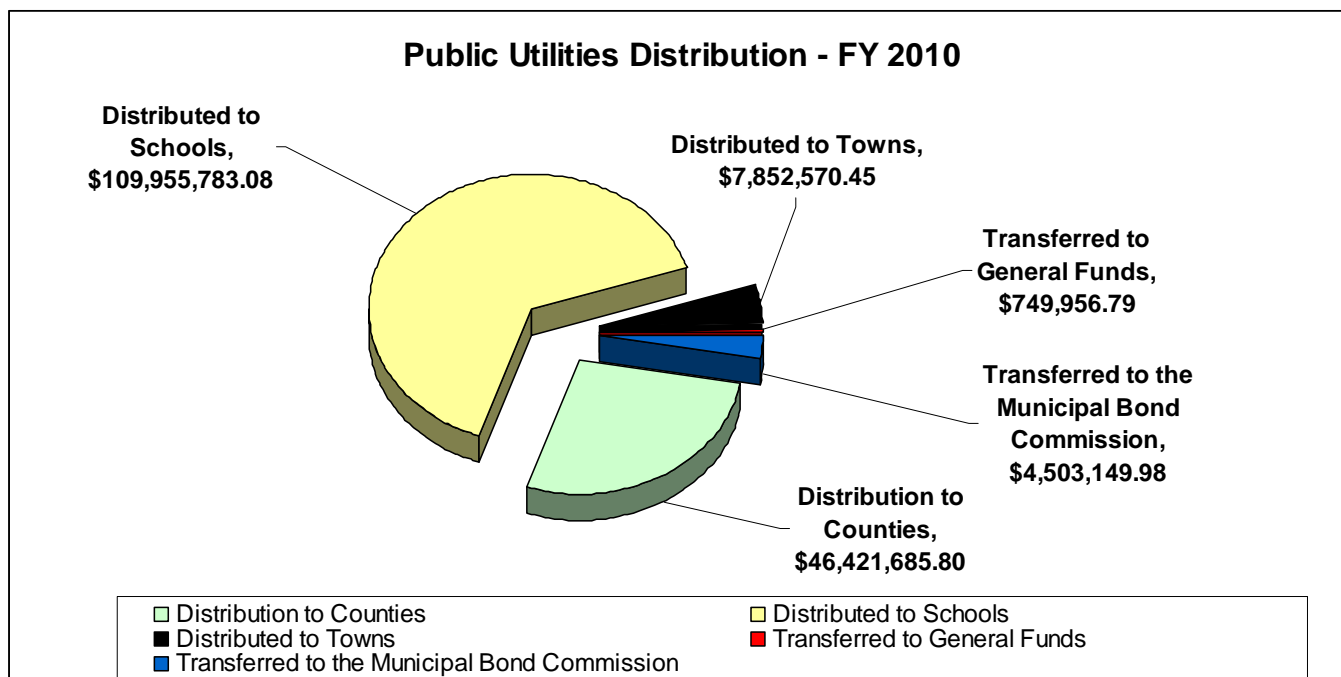


Public Utility Division

Most major public utility companies operating within the State of West Virginia provide services in more than one county. The responsibility of assessing the property of those companies falls upon the Board of Public Works.

Pursuant to Chapter 11, Article 6 of the West Virginia Code, all public utility companies operating within the State must file an annual report with the Department of Tax and Revenue which in turn recommends a tentative assessment for each public utility company. Upon completion of hearings and a final assessment by the Board of Public Works, the State Auditor's Office allocates the assessed values of public utility companies to each taxing entity. These values are added to the values set by each county assessor and become part of the basis for the tax levy rates. The State Auditor's Office in turn prepares the annual tax billing statements for each public utility company.

The State Auditor's Office mailed tax billing statements in excess of \$184 million dollars during Fiscal Year 2010. Upon receipt by the State Auditor's Office, tax collections are returned to the appropriate taxing entity. Of the tax collected, 65% was allocated to boards of education, 32% was allocated for county and municipal purposes and the remaining 3% was allocated to the Municipal Bond Commission and General Fund.



County Collections Division



During FY 2004, the legislature created the Tax Loss Restoration Fund. This fund was created to provide additional funds to counties, districts, boards of education and municipalities who suffered an unexpected loss in assessed value of public utilities within their entity. The proceeds received by any counties, districts, boards of education and municipalities shall not be greater than the loss of tax revenue created by the unexpected decrease in assessed values of public utilities. In its fifth year of existence the State Auditor's Office returned over \$1.1 million to counties, districts, boards of education and municipalities to help compensate for the unexpected loss in revenue.

Furthermore, during FY 2010, the Auditor's Office distributed over \$6.25 million to the various entities representing the funds collected by the Division of Motor Vehicles as a result of the assessment of interstate public service corporation motor vehicle businesses registered under a proportional registration agreement pursuant to W.Va. Code §11A-6G-15.

Distributed to:	Counties:	\$ 46,421,685.80
	Schools:	\$ 109,955,783.08
	Towns:	\$ 7,852,570.45
		<u>\$ 164,230,039.33</u>
Transferred to:	General Fund State	\$ 749,956.79
	Municipal Bond Commission	\$ 4,503,149.98
		<u>\$ 5,253,106.77</u>

County	Total County	Total School	Grand Total	% of Amt. of Total
BARBOUR	\$ 146,405.77	\$ 199,541.69	\$ 345,947.46	0.22%
BERKELEY	\$ 703,161.01	\$ 2,622,601.9	\$ 3,325,762.91	2.13%
BOONE	\$ 770,728.16	\$ 1,592,221.63	\$ 2,362,949.79	1.51%
BRAXTON	\$ 343,418.93	\$ 466,100.60	\$ 809,519.53	0.52%
BROOKE	\$ 284,682.23	\$ 629,850.87	\$ 914,533.10	0.58%
CABELL	\$ 1,985,806.13	\$ 3,987,646.01	\$ 5,973,452.14	3.82%
CALHOUN	\$ 169,396.13	\$ 189,988.27	\$ 359,384.40	0.23%
CLAY	\$ 148,096.61	\$ 268,265.88	\$ 416,362.49	0.27%
DODDRIDGE	\$ 334,445.35	\$ 850,171.57	\$ 1,184,616.92	0.76%
FAYETTE	\$ 1,350,221.82	\$ 2,665,770.57	\$ 4,015,992.39	2.57%
GILMER	\$ 443,926.53	\$ 673,918.01	\$ 1,117,844.54	0.71%
GRANT	\$ 1,666,942.33	\$ 2,390,156.16	\$ 4,057,098.49	2.59%
GREENBRIER	\$ 402,236.48	\$ 1,036,649.25	\$ 1,438,885.73	0.92%
HAMPSHIRE	\$ 741,187.33	\$ 998,624.52	\$ 1,739,811.85	1.11%
HANCOCK	\$ 375,589.79	\$ 980,597.84	\$ 1,356,187.63	0.87%
HARDY	\$ 790,503.39	\$ 1,072,430.99	\$ 1,862,934.38	1.19%
HARRISON	\$ 3,528,557.23	\$ 8,297,746.59	\$ 11,826,303.82	7.56%
JACKSON	\$ 797,688.62	\$ 1,726,215.67	\$ 2,523,904.29	1.61%

County Collections Division



County	Total County	Total School	Grand Total	% of Amt. of Total
JEFFERSON	\$ 320,754.21	\$ 1,463,847.49	\$ 1,784,601.70	1.14%
KANAWHA	\$ 6,363,033.89	\$ 11,624,732.88	\$ 17,987,766.77	11.50%
LEWIS	\$ 1,156,833.32	\$ 2,611,793.14	\$ 3,768,626.46	2.41%
LINCOLN	\$ 503,427.12	\$ 1,078,970.67	\$ 1,582,397.79	1.01%
LOGAN	\$ 695,183.54	\$ 1,441,808.05	\$ 2,136,991.59	1.37%
MARION	\$ 845,089.90	\$ 2,243,759.13	\$ 3,088,849.03	1.98%
MARSHALL	\$ 2,434,560.81	\$ 7,696,578.81	\$ 10,131,139.62	6.48%
MASON	\$ 1,716,637.23	\$ 4,787,376.94	\$ 6,504,014.17	4.16%
MCDOWELL	\$ 551,212.42	\$ 2,506,916.29	\$ 3,058,128.71	1.96%
MERCER	\$ 1,101,761.10	\$ 3,262,907.02	\$ 4,364,668.12	2.79%
MINERAL	\$ 341,389.69	\$ 845,981.18	\$ 1,187,370.87	0.76%
MINGO	\$ 901,960.80	\$ 2,671,211.94	\$ 3,573,172.74	2.28%
MONONGALIA	\$ 938,571.78	\$ 2,816,517.53	\$ 3,755,089.31	2.40%
MONROE	\$ 154,768.98	\$ 452,546.04	\$ 607,315.02	0.39%
MORGAN	\$ 210,455.89	\$ 667,821.38	\$ 878,277.27	0.56%
NICHOLAS	\$ 338,358.95	\$ 781,674.15	\$ 1,120,033.10	0.72%
OHIO	\$ 342,507.44	\$ 1,108,825.20	\$ 1,451,332.64	0.93%
PENDLETON	\$ 150,678.12	\$ 231,996.42	\$ 382,674.54	0.24%
PLEASANTS	\$ 1,600,093.93	\$ 4,361,417.29	\$ 5,961,511.22	3.81%
POCAHONTAS	\$ 236,900.39	\$ 350,946.49	\$ 587,846.88	0.38%
PRESTON	\$ 947,968.32	\$ 1,675,130.52	\$ 2,623,098.84	1.68%
PUTNAM	\$ 2,202,733.55	\$ 6,834,109.37	\$ 9,036,842.92	5.78%
RALEIGH	\$ 1,077,683.83	\$ 3,191,593.59	\$ 4,269,277.42	2.73%
RANDOLPH	\$ 582,434.46	\$ 793,391.25	\$ 1,375,825.71	0.88%
RITCHIE	\$ 276,041.48	\$ 454,158.10	\$ 730,199.58	0.47%
ROANE	\$ 267,990.04	\$ 277,724.47	\$ 545,714.51	0.35%
SUMMERS	\$ 416,052.39	\$ 564,431.79	\$ 980,484.18	0.63%
TAYLOR	\$ 437,680.64	\$ 769,427.03	\$ 1,207,107.67	0.77%
TUCKER	\$ 82,279.76	\$ 131,791.23	\$ 214,070.99	0.14%
TYLER	\$ 197,417.62	\$ 525,825.24	\$ 723,242.86	0.46%
UPSHUR	\$ 280,876.81	\$ 609,402.35	\$ 890,279.16	0.57%
WAYNE	\$ 1,166,829.91	\$ 3,181,841.36	\$ 4,348,671.27	2.78%
WEBSTER	\$ 131,517.38	\$ 179,281.21	\$ 310,798.59	0.20%
WETZEL	\$ 822,944.50	\$ 2,437,192.68	\$ 3,260,137.18	2.08%
WIRT	\$ 116,365.53	\$ 217,323.42	\$ 333,688.95	0.21%
WOOD	\$ 765,813.86	\$ 2,200,687.13	\$ 2,966,500.99	1.90%
WYOMING	\$ 761,882.37	\$ 2,256,346.28	\$ 3,018,228.65	1.93%
Total	\$ 46,421,685.80	\$109,955,783.08	\$156,377,468.88	

TAB F

Securities Division



The Securities Division enforces and administers the West Virginia Uniform Securities Act (WV Code Chapter 32), Land Sales, False Advertising, Issuance and Sale of Checks, Drafts, Money Orders, etc. (WV Code Chapter 32A), the Uniform Commodities Act (WV Code Chapter 32B), and the Real-Estate Time-Sharing Act (WV Code 36). A staff of 10 operates in two sections — Registration and Enforcement.

REGISTRATION SECTION

The Registration section administers, examines and approves or rejects West Virginia registration or exemption from registration and payment of fees for all issuers of security offerings, agents of issuer, broker/dealers, investment advisers, broker/dealer agents, investment adviser representatives, and time-share offerings.

During fiscal year 2010, the Registration section completed the following regular tasks related to the registration process: approval and termination of broker/dealers and broker/dealer agents on the CRD system; waiver of exam requirements upon written request and appropriate review; review and analysis of Regulation D offerings for legitimacy and adequacy of filing disclosure; review and approval or denial of dual registration issues; review and entry of filing information into the database and creation of the daily deposit, remit log and daily activity reports; review, analysis and approval of pre and post effective amendments and investment adviser renewals; review, analysis and approval or denial of agents of issuer registrations, time-share registrations, amendments and advertising materials; review, analysis, and approval/rejection of securities registering by coordination or by qualification; creation and transmittal of sales report filing notices; research and response to various industry, citizen and enforcement section questions related to registration; and issuance of shelf registration orders, interpretive opinions and comment letters.

This section also manages **91,395 active files**. Management of these files is accomplished utilizing a proprietary “in-house” database, and a security industry and regulatory-established national database referred to as Central Registration Depository (CRD). In addition to database files, paper files are maintained for issuer registration, exemption notices and agent of issuer.

This section is responsible for the development and implementation of policies that assist in protecting the investing public and is a primary source of information for the public in evaluating potential investments.

The section processed 125,101 filings during the last fiscal year in connection with the work referenced above and collected \$13,666,722.86 in fees.

Fee collection from registrations is set forth below and reveals a prior decrease in collections. Due to the current recovery, fiscal year 2011 collections are anticipated to show a significant reversal in this trend.

Securities Division



FISCAL YEAR	2005	2006	2007	2008	2009	2010
Fees collected (Millions)	\$11.7	\$12.1	\$12.7	\$13.8	\$14.4	\$13.6
Broker/Dealer	1376	1394	1408	1392	1320	1354
B/D Agents	55,341	60,775	65,728	65,440	64,200	86,683
Investment Adviser Firms	652	708	752	763	785	817
Investment Adviser Reps.	984	1245	1443	1415	1500	1806
Agents of Issuers	78	84	100	98	85	141
Securities Offerings	16,549	19,682	21,896	23,591	23,240	25,788
Timeshare Plans	60	64	68	74	70	42

SPECIAL PROJECTS

During the 2010 fiscal year the Registration Section initiated, continued, and/or completed the following special projects related to the registration process:

Securities Name Change Statement of Policy

This Statement of Policy was issued on June 28, 2010, clarifying the fee obligations for persons filing amendments under § 32-305(m) and (n). Previous compliance with this code requirement was not complete or uniform. This change to consistent uniform compliance should result in more accurate information and increased fees.

As a result of this change, individuals changing any aspect of their contact or location information now provide us with prompt notice of such changes and submit the requisite fees. This clarification will result in additional revenues in fiscal year 2011. In fact, this clarification resulted in a payment of approximately \$550,000.00 in name change amendment fees from one blue sky company in July 2010. While this amount will not be typical (as that company dominates the blue sky market) it should result in substantial additional fees during future fiscal years.

Electronic Filing Project

In 2007 fiscal year the Registration Section initiated the electronic filing project. Before the inception of this initiative, the section processed all filings through the paper process. During the last fiscal year, as a result of proactive contacts by the division, two additional filers initiated electronic filing. Of the 125,101 filings processed last year, 114,929 were filed electronically. This represents 91.87% of the total filings and 87.16% of the revenues collected.

Database Project: Members of the section continue to work closely with the Information Technology Division to complete and implement a new database which will more adequately fulfill the division's needs. On July 1, 2009, the enforcement portion of the database became operational allowing enforcement to centralize all information concerning an investigation. This database will facilitate increased communication between the two sections due to an automatic email function which notifies the pertinent registration staff of investigatory developments.

Securities Division



Additionally, the new database will allow global searches of all registration and enforcement data, will have expanded information concerning entities, will eliminate redundancies existing in current systems and will process inquiries more expeditiously. The broker/dealer portion of this project is expected to be completed during this fiscal year.

Investment Adviser Audit Program

Since the division will soon be solely responsible for the Regulation of Investment Advisers ("IA's") with assets under management up to 100 million dollars, a project was established to begin to audit the Investor Advisers solely under our jurisdiction. With the change in the assets under management cap, West Virginia will be responsible for an estimated 20 additional Investor Advisers for an estimated total of 66 investment advisers, a substantial increase in regulatory oversight responsibility.

We have developed this program to ensure adequacy of disclosure and compliance with regulatory requirements. Based on the program developed we anticipate beginning site audits in October of this year.

Training Manual Project

Because of the complexity and variety of activities undertaken by the Securities Division, the Division determined that a training manual should be developed to ensure continuity and consistency of process. First drafts of work flow and duties have been completed and returned to staff for editing. It is expected that a final version of the training manual will be completed in the 2011 fiscal year.

The purpose of this manual is to explain not only what the sections do, but also provide insight into the rationale for the performance of those functions.

Uniform Securities Law Handbook

During this fiscal year the section began a revision of the Securities Handbook first published in 2003. A new draft is completed and is currently being edited. The new draft contains all relevant code sections, rules, orders, statements of policy, and other useful documents. A published version should be ready by November 2010. This document will be provided to Investment Advisers during field audits and will be available for distribution.

Securities Division



ENFORCEMENT SECTION

Routine Work Activities

The Enforcement Section initiated investigation of 110 complaints in the last fiscal year, an increase of 20 complaints over the prior fiscal year. These complaints included the following breakdown of products and claims: 5 annuity complaints, 9 fraudulent practice claims, 5 broker/dealers claims, 9 oil and gas investments, and 19 miscellaneous products and services. Of these complaints, 15 are claims made by senior citizens. The Enforcement Section was able to close 66 cases during this fiscal year, an increase of 23 over the numbers concluded in the prior fiscal year.

The remaining cases are in various stages of investigation, preparation for further action or resolution. Thirty-nine (39) Cease and Desist Orders have been issued this year, including one permanent bar.

SPECIAL PROJECTS

During the 2010 fiscal year the Enforcement Section initiated, continued, and/or completed the following special projects related to the enforcement process:

Prosecutor Training Program

During fiscal year 2009-2010, the section continued to collaborate with NW3C on the development of a training program for West Virginia prosecutors to simplify and demystify the process of securities fraud prosecution. A slide presentation is in the final stages of production at this time.

TAB G

Communications Division



The Communications Division develops and presents educational material about the services of the West Virginia State Auditor's Office and the West Virginia Securities Commission. The material is designed to enhance understanding of those services and simplify access for the public and professionals.

The Communications Division also:

- Creates and distributes pamphlets, newsletters, media advisories, press releases and other material;
- Plans and executes training seminars and other programs alone and with other agencies and organizations;
- Represents the State Auditor's Office at civic and other events;
- Responds to governmental and public inquiries;
- Works with outreach staff to coordinate community presentations;
- Produces and directs informational programming and public service announcements for television and radio;
- Supplies material for www.wvsao.gov and ancillary websites.

Public Affairs Outreach

Finance University

In 2010, the West Virginia State Auditor's Office again partnered with NetWorth, the West Virginia Department of Education and other agencies and organizations to hold the seventh annual Finance University. This year's class was able to participate in West Virginia's first Money Smart Week co-sponsored by AARP and the FINRA Investor Education Foundation. Honored guests included Lori Schock, Director of the U.S. Securities and Exchange Commission's Office of Investor Education and Advocacy, Christopher Hogan of the Dave Ramsey Group and A. James Forbes, Secretary/Treasurer of AARP.

Finance University also offered the attending teachers workshops by the Attorney General's Consumer Protection Division, NetWorth and the Insurance Commission. BB&T, City National Bank and Summit Community Bank participated in a panel discussion with a representative of the West Virginia Division of Banking. The FINRA Investor Education Foundation, Consumer Credit Counseling and the Jump\$tart Coalition were just a few of the organizations represented at Money Smart Week.

Communications Division



Teachers were able to attend the presentation of certificates to West Virginia's first recipients of the Advanced Credential for Personal Finance by the state Department of Education. Finance University is one component that teachers must complete to attain this professional distinction.

Seniors Against Investment Fraud

WVSAO field representatives reached into most West Virginia counties by giving 72 SAIF presentations to 3,155 people. These presentations led to the engagement of additional SAIF volunteers, now 143 strong -- a 21 percent increase from 2009. Volunteers distribute quarterly SAIF newsletters to area seniors and agree to help them file possible investor complaints with the Securities Commission. Also, the State Auditor continued his partnership with the AARP Foundation in the promotion of SAIF while the Investor Protection Trust / AARP Foundation united with WVSAO in a joint program entitled "Campaign for Wise and Safe Investing." These programs brought daily investor education public service announcements to listeners of radio stations statewide.

Money Smart Week 2010

Working with the AARP Foundation and the FINRA Investor Education Foundation, the Auditor's Office helped assemble organizations to plan West Virginia's initial Money Smart Week. Staff members developed and presented a continuing education breakout session for financial professionals at the Charleston Civic Center. As part of Money Smart Week, WVSAO field representatives presented a SAIF program in Union; Internet Safety and Scams in Weirton and Westover; and Money Matters in Clarksburg, Point Pleasant and South Charleston. Staff members also participated in media and outreach planning, as well as the Money Smart Week Kids essay contest.

Partnership with FINRA and AARP

The Auditor's Office also partnered with the above organizations to produce two Consumer Universities, in Wheeling and Bridgeport. Both also supported the WVSAO's first training event for SAIF volunteers, held at University of Charleston.

World Elder Abuse Prevention Day

The Communications Division prompted, planned and executed West Virginia's first West Virginia World Elder Abuse Awareness Day June 15 at the state Capitol with the Department of Health and Human Resources, Kanawha Valley Senior Services, the AARP Foundation, the state Bureau of Senior Services, Legal Aid of West Virginia and the West Virginia Supreme Court. Chief Justice Robin Jean Davis presided as the main speaker. Others were DHHR Secretary Patsy Hardy and Kanawha County Prosecutor Mark Plants. About 100 people attended. The division continued its involvement in the statewide Financial Exploitation Task Force, formed to prevent and address fraud among the elderly.

Communications Division



Print Media

During fiscal year 2010, the State Auditor's Office created and distributed 94 press releases and media advisories to various outlets throughout West Virginia. These messages contained information concerning public events and activities, as well as news items for public release.

Staff also created and distributed 7,400 hard copies (plus thousands of e-copies) of the quarterly Seniors Against Investment Fraud newsletter to senior centers, SAIF volunteers and other appropriate individuals and venues in the state. In addition to the newsletter, quarterly columns by Auditor Gainer were published in the Senior News newspaper and articles by the Auditor appeared in 21 newsletters prepared by locally based senior associations throughout West Virginia.

Other Media

The State Auditor's Office writes and produces a monthly television program, "The State Dollar," in cooperation with the West Virginia Library Commission. In 2010, eleven programs were produced covering many aspects of the State Auditor's Office and its relationships with other agencies. Guests joining State Auditor Glen B. Gainer III in 2010 included U.S. Senators John D. Rockefeller IV and Carte Goodwin, West Virginia Supreme Court Chief Justice Robin Jean Davis, Secretary of State Natalie Tennant, State Senator Walt Helmick, Higher Education Policy Commission Chancellor Brian Noland and Cabinet Secretary Virgil Helton.

Presentations by former Pennsylvania Governor and U.S. Secretary of Homeland Security Tom Ridge, made at the annual meeting of the National Association of State Auditors, Comptrollers and Treasurers also was highlighted on the State Dollar.

For the past six years, the State Dollar television show was offered online by the State Auditor's Office and the Library Commission. New this year, citizens utilizing online social media were able to view specific interviews on the "WVSAO" channel at YouTube.com. All 62 of the original episodes remain available for download on the West Virginia Library Commission's servers.

External interviews were conducted by media outlets including: Associated Press, West Virginia Media, West Virginia Public Radio, MetroNews, The State Journal, The Charleston Gazette, Daily Mail, Dominion Post, Times West Virginian, Parkersburg News and Sentinel, Beckley Register-Herald, News-Tribune and other local print, TV and radio outlets.

Communications Division



Constituent Services

The State Auditor's Office offers presentations throughout West Virginia for students and educators, senior citizens groups, civic organizations and at community and state events.

In addition to the 72 Seniors Against Investment Fraud presentations mentioned above, WVSAO staff gave 117 Money Matters presentations to 3,583 student and teachers in 2010, a 52 percent increase in presentations over 2009.

Since the year 2000, a total of 23,706 students have attended a Money Matters presentation covering credit and debt, financial scams and saving and investing. This popular presentation also includes a hands-on classroom stock market game.

In 2010, the WVSAO began publication of a quarterly newsletter, "The One Card," directed to those 134 municipalities, counties, boards of education and other local entities that currently utilize the purchasing card. The four-page newsletter includes card procedure updates, suggestions to help entities get the most from the card and messages from Auditor Gainer and purchasing card administrators.

SECTION 3

Training Services



The State Auditor is committed to providing quality training on a broad range of topics to various state and local government entities. Seminar attendees include representatives from state and county government, municipalities, school boards, CPA firms, licensing boards and commissions.

2010 Training Events

MONTH	EVENT	ATTENDANCE
January-December	Money Matters (117 School Presentations)	3,583
	Seniors Against Investment Fraud (72 Presentations).....	3,155
	Internet Safety and Scams (39 Presentations).....	1,218
February-December	Local Government Purchasing Card cardholder training for Boards of Education, County and Municipal Governments and other political subdivisions.....	835
January/February	Budget Preparation Regional Workshops – County & Municipal Gov't	133
	Clarksburg, WV (3), Wheeling, WV (1)	
	Charles Town, WV (1) Charleston, WV (2)	
June	Annual Seminar for County Clerks and Deputies.....	148
	Daniels, West Virginia	
	Seniors Against Investment Fraud Training	60
	Charleston, West Virginia	
August	County Commissioners Seminar	110
	Roanoke, West Virginia	
September	Sheriff's Association Annual Seminar	160
	Wheeling, West Virginia	
September	Annual Training for Municipal Officials and Employees	97
	Flatwoods, West Virginia	
October	State Auditor's Conference/Purchasing Card Coordinators Seminar	460
	Snowshoe, West Virginia	
December	Required Annual Seminar for Licensing Boards	78
	Charleston, West Virginia	
December	Purchasing Card Coordinators Make-Up Seminar	65
	Charleston, West Virginia	

March 2005 through June 2010 - More than 12,000 cardholders, new purchasing card applicants, Spending Unit Coordinators and Sub-coordinators successfully trained and completed the basic knowledge test using the web-based training program. This number is most attributable to cardholder biennial training, with more than 450 Spending Unit Coordinators and Sub-coordinators receiving training in FY 2010.

Training Services



2010 State Auditor's Conference

Continuing Professional Education Credit

The State Auditor received permission from the West Virginia Board of Accountancy to offer a total of 22 one-hour sessions, all of which were pre-qualified for continuing professional education credits at the 2010 State Auditor's Conference. The sessions were entitled:

- | | |
|---|---|
| 1. ARRA – Keeping an Eye on the Money | 13. Identity Fraud in State Agencies |
| 2. CAFR | 14. Payment e-Requisitions |
| 3. Child Support/Garnishments/Tax
Levies/Bonds | 15. P-Card Oversight & Review |
| 4. Common Payment Fraud Schemes | 16. PO Encumbrance |
| 5. Consolidated Public Retirement Board | 17. Purchasing Division Overview |
| 6. Contract Payment Procedures | 18. The Unexpected Consequences
of Transparency |
| 7. E-Doc Processing | 19. WV Ethics Act – General Application
and Update |
| 8. ePayment Updates | 20. WV FIMS Basic |
| 9. EPICs Advanced | 21. WV FIMS Vendor File/1099s |
| 10. ERP Accounts Payable | 22. WV State Budget Office |
| 11. Ethical Considerations for Gov't Accountants | |
| 12. General Audit Payment Proc. Procedures | |

The Board of Accountancy stipulated strict documentation requirements for continuing professional education credit. Each participant received a verified certificate showing those sessions for which he or she wished to claim credit and was found entitled to credit in accordance with the attendance verification procedures adopted to meet the specific requirements of the West Virginia Board of Accountancy.

A total of **701 hours** of continuing professional education credits were awarded during the 2010 State Auditor's Conference. Based on the costs associated with similar programs of instruction in West Virginia and surrounding states, the State Auditor's Office conservatively estimates that conference participants were provided with continuing professional education with a total intrinsic value of approximately **\$21,000** if these participants' employing state agency would have paid directly for such instruction.

Based on the success enjoyed over the last several years and the desire to maximize taxpayer resources, the State Auditor anticipates being able to once again provide this opportunity for conference participants during the upcoming 2011 State Auditor's Conference.

Training Services



State Licensing Board Seminar – December 1, 2010 (WV Code 30-1-2a)

The 13th State Licensing Board Seminar was held at the Marriott Hotel in Charleston, West Virginia on December 1, 2010. As indicated by seminar evaluation forms, the panel discussion was once again very helpful. Some participants indicated they would like to extend the seminar to one and one-half days to offer more flexibility and information as well as allow more time for discussion. There were a total of **78** participants, speakers and staff with **32** individual licensing boards and commissions represented.

Summary of Annual Seminar Attendance 1999 - 2010

Seminar Date	Participants	Boards Represented
June 10, 1999	46	30
June 8, 2000 (HB 4062)	48	30 (Complaint procedures)
November 15, 2000	34	24
September 12, 2001	42	26
September 10, 2002	40	26
September 10, 2003	63	31
September 8, 2004	65	30
September 8, 2005	60	28
September 27, 2006	87	32
September 26, 2007	73	31
October 1, 2008	77	32
December 2, 2009	88	31
December 1, 2010	78	32

Participating Boards/Staff (December 1, 2010)

Accountancy, Board of - Jo Ann Walker	Pharmacy, Board of - David Potters
Acupuncture, Board of - Linda Lyter	Physical Therapy, Board of - Shannon Snodgrass
Architects, Board of - Lloyd Miller	Physical Therapy, Board of - Lesleigh Sprouse
Architects, Board of - Lexa Lewis	Physical Therapy, Board of - Patricia Holstein
Barbers and Cosmetologists, Board of - Patrick Western	Professional Engineers, Board of - Debra Hamilton (Board Counsel)
Chiropractic, Board of - Barbara Johnson	Professional Engineers, Board of - Don Johnson
Counseling, Board of - Roxanne Clay	Professional Engineers, Board of - Lesley Rosier-Tabor
Dental Examiners, Board of - Susan Combs	Professional Engineers, Board of - Sue Rubenstein
Dental Examiners, Board of - William Ford	Professional Surveyors, Board of - Dennis Jarrell
Dental Examiners, Board of - Marc Harman	Psychologists, Board of - Kathy Lynch
Foresters, Board of - Cinda Francis	Psychologists, Board of - Robert Martin
Funeral Services, Board of - Constance Sloan	Real Estate Commission - Kevin Hypes
Landscape Architects, Board of - Roger Kennedy	Real Estate Commission - Kathy Martin
Licensed Practical Nurses, Board of - Lanette Anderson	Real Estate Commission - Cheryl Skiles
Licensed Practical Nurses, Board of - Orpha Swiger	Real Estate Commission - Richard Strader
Licensed Dietitians, Board of - Helen Lodge	Real Estate Commission - Kathy Zaferatos
Licensed Dietitians, Board of - Frank Markun	Real Estate Appraisers, Board of - Sandra Kerns
Massage Therapy Licensure, Board of - Joan Wysong	Real Estate Appraisers, Board of - Enola Ellis
Medical Imaging and Radiation Therapy, Board of - Alice Belmont	Registered Professional Nurses, Board of - Laura Rhodes
Medical Imaging and Radiation Therapy, Board of - Jamie Browning	Registered Professional Nurses, Board of - Marty Alston
Medical Imaging and Radiation Therapy, Board of - Grady Bowyer	Respiratory Care, Board of - Nancy Massey
Medical Imaging and Radiation Therapy, Board of - Nancy Godby	Sanitarians, Board of - David Thornton
Medical Imaging and Radiation Therapy, Board of - Melissa Haye	Sanitarians, Board of - Michael Eltzroth
Medicine, Board of - Robert Knittle	Social Work Examiners, Board of - Amy Polen
Nursing Home Administrators, Board of - Alberta Slack	Speech Language Pathology & Audiology, Board of - Patty Nesbitt
Occupational Therapy, Board of - Vonda Malnikoff	Speech Language Pathology & Audiology, Board of - Michael Zagarella
Optometry, Board of - Pamela Carper	Veterinary Medicine, Board of - Doreen Colbert
Optometry, Board of - James Campbell, O.D.	Veterinary Medicine, Board of - Wanda Goodwin
Osteopathy, Board of - Diana Shepard	

Note: Board of Hearing Aid Dealers did not participate.

SECTION 4

GROSS PAY BY DEPARTMENT

	12/31/2010	12/31/2009	01/01/2010 - 12/31/2010
0918 ACCOUNTANCY BOARD OF			
GROSS PAY	\$6,214.18	\$6,194.25	\$161,940.27
FULL TIME	3	3	3
PART TIME	0	0	0
TEMPORARY	1	1	8
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	4	4	11
0603 ADJUTANT GENERAL			
GROSS PAY	\$11,631.23	\$38,239.70	\$1,792,513.48
FULL TIME	2	18	17
PART TIME	1	2	2
TEMPORARY	12	15	1,107
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	15	35	1,126
0807 AERONAUTICS			
GROSS PAY	\$5,835.53	\$5,835.53	\$144,001.06
FULL TIME	3	3	3
PART TIME	0	0	0
TEMPORARY	0	0	0
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	3	3	3
1400 AGRICULTURE DEPARTMENT OF			
GROSS PAY	\$523,008.45	\$520,826.76	\$12,969,904.76
FULL TIME	326	307	327
PART TIME	55	42	109
TEMPORARY	28	47	119
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	409	396	555
8380 ANTHONY CENTER			
GROSS PAY	\$106,849.19	\$109,528.22	\$2,603,386.49
FULL TIME	86	82	110
PART TIME	1	1	1
TEMPORARY	0	0	0
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	87	83	111
0901 APPRAISER LICENSING CERTIFICAT			
GROSS PAY	\$7,029.63	\$5,821.30	\$126,429.53
FULL TIME	4	3	4
PART TIME	1	1	1
TEMPORARY	3	8	8
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	8	12	13
0919 ARCHITECTS BOARD OF			
GROSS PAY	\$2,067.96	\$1,969.50	\$53,481.06
FULL TIME	1	1	1
PART TIME	0	0	0
TEMPORARY	0	0	6
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	1	1	7

	12/31/2010	12/31/2009	01/01/2010 - 12/31/2010
0604 ARMORY BOARD			
GROSS PAY	\$0.00	\$61,220.83	\$272,541.87
FULL TIME	0	46	47
PART TIME	0	0	0
TEMPORARY	0	0	0
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	0	46	47
1500 ATTORNEY GENERAL			
GROSS PAY	\$414,851.72	\$409,367.80	\$9,796,687.46
FULL TIME	167	164	182
PART TIME	6	4	8
TEMPORARY	4	5	25
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	177	173	215
1201 AUDITOR'S OFFICE			
GROSS PAY	\$338,800.09	\$324,421.32	\$7,972,479.06
FULL TIME	182	177	187
PART TIME	0	0	1
TEMPORARY	4	5	26
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	186	182	214
0303 BANKING DIVISION OF			
GROSS PAY	\$62,566.51	\$62,669.26	\$1,481,294.77
FULL TIME	28	28	32
PART TIME	1	1	1
TEMPORARY	0	2	5
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	29	31	38
0319 BD OF COAL MINE HEALTH & SAFE			
GROSS PAY	\$3,986.00	\$5,071.60	\$121,150.80
FULL TIME	1	1	1
PART TIME	1	1	1
TEMPORARY	0	6	7
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	2	8	9
0482 BLUEFIELD STATE COLLEGE			
GROSS PAY	\$521,982.46	\$452,274.09	\$11,587,671.32
FULL TIME	202	202	220
PART TIME	6	2	7
TEMPORARY	203	138	472
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	411	342	699
0447 BLUERIDGE COMM & TECH COLLEGE			
GROSS PAY	\$245,572.54	\$276,693.59	\$4,757,946.75
FULL TIME	72	64	78
PART TIME	118	87	210
TEMPORARY	29	17	46
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	219	168	334

	12/31/2010	12/31/2009	01/01/2010 - 12/31/2010
0904 BOARD OF COUNSELING			
GROSS PAY	\$2,487.84	\$2,761.54	\$70,927.19
FULL TIME	2	2	2
PART TIME	0	0	0
TEMPORARY	0	0	5
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	2	2	7
0938 BOARD OF MASSAGE THERAPY			
GROSS PAY	\$2,719.67	\$2,154.67	\$69,247.58
FULL TIME	1	1	1
PART TIME	0	0	1
TEMPORARY	1	0	6
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	2	1	8
0945 BOARD OF MEDICINE			
GROSS PAY	\$22,462.53	\$22,493.49	\$595,179.95
FULL TIME	12	12	12
PART TIME	0	0	0
TEMPORARY	0	0	16
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	12	12	28
0914 BOARD OF PSYCHOLOGIST			
GROSS PAY	\$2,277.66	\$3,477.66	\$55,893.84
FULL TIME	1	1	1
PART TIME	0	0	0
TEMPORARY	6	7	9
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	7	8	10
0449 BRIDGEMONT CTC			
GROSS PAY	\$186,605.70	\$174,365.23	\$3,848,437.75
FULL TIME	72	62	80
PART TIME	1	1	2
TEMPORARY	44	46	90
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	117	109	172
0508 BUREAU OF SENIOR SERVICES			
GROSS PAY	\$55,889.03	\$56,986.50	\$1,367,200.18
FULL TIME	32	33	37
PART TIME	0	0	0
TEMPORARY	0	0	0
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	32	33	37
0908 CHIROPRACTIC EXAMINERS BOARD O			
GROSS PAY	\$1,535.25	\$1,328.25	\$34,892.63
FULL TIME	0	0	0
PART TIME	1	1	1
TEMPORARY	0	0	7
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	1	1	8

	12/31/2010	12/31/2009	01/01/2010 - 12/31/2010
0942 COAL HERITAGE HIGHWAY AUTH.			
GROSS PAY	\$7,817.50	\$7,348.63	\$182,259.59
FULL TIME	3	3	4
PART TIME	0	0	0
TEMPORARY	4	4	6
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	7	7	10
0327 COMMERCE SECRETARY			
GROSS PAY	\$9,469.63	\$9,855.33	\$233,386.07
FULL TIME	3	3	4
PART TIME	0	0	0
TEMPORARY	0	0	0
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	3	3	4
0483 CONCORD UNIVERSITY-STATE OF WV			
GROSS PAY	\$515,648.57	\$520,585.15	\$15,474,563.61
FULL TIME	247	245	265
PART TIME	5	6	46
TEMPORARY	14	27	1,025
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	266	278	1,336
0608 CORRECTIONS DIVISION OF			
GROSS PAY	\$352,892.90	\$339,284.06	\$8,570,397.36
FULL TIME	256	236	294
PART TIME	0	0	0
TEMPORARY	2	2	6
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	258	238	300
0939 COURTHOUSE FACILITIES IMPROV.			
GROSS PAY	\$3,472.00	\$2,412.50	\$73,147.30
FULL TIME	2	1	3
PART TIME	0	0	0
TEMPORARY	0	0	1
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	2	1	4
0620 CRIMINAL JUSTICE SERVICES			
GROSS PAY	\$44,316.08	\$45,889.09	\$1,128,100.34
FULL TIME	31	31	35
PART TIME	1	1	1
TEMPORARY	0	0	0
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	32	32	36
0432 CULTURE & HISTORY DIVISION OF			
GROSS PAY	\$140,970.48	\$139,942.76	\$3,525,788.67
FULL TIME	107	111	122
PART TIME	5	4	5
TEMPORARY	15	13	48
SEASONAL	0	0	1
TOTAL # OF EMPLOYEES	127	128	176

	12/31/2010	12/31/2009	01/01/2010 - 12/31/2010
8392 DENMAR CORRECTIONAL CENTER			
GROSS PAY	\$90,909.13	\$102,494.96	\$2,342,840.20
FULL TIME	74	80	93
PART TIME	0	0	0
TEMPORARY	0	0	0
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	74	80	93
0909 DENTISTS & DENTAL HYGENISTS BO			
GROSS PAY	\$5,444.33	\$7,228.83	\$137,631.92
FULL TIME	3	3	3
PART TIME	2	6	7
TEMPORARY	4	10	17
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	9	19	27
0200 DEPT OF ADMINISTRATION			
GROSS PAY	\$1,241,648.05	\$1,249,046.33	\$30,613,243.10
FULL TIME	698	698	783
PART TIME	2	3	4
TEMPORARY	32	18	147
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	732	719	934
0506 DEPT OF HEALTH AND HUMAN RESOU			
GROSS PAY	\$1,202,848.01	\$1,201,947.57	\$29,689,870.79
FULL TIME	725	728	833
PART TIME	8	12	15
TEMPORARY	56	40	118
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	789	780	966
0621 DIVISION OF JUVENILE SERVICES			
GROSS PAY	\$874,271.42	\$820,551.92	\$20,642,805.70
FULL TIME	730	653	849
PART TIME	0	0	0
TEMPORARY	8	6	15
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	738	659	864
0622 DIVISION OF PROTECTIVE SERVICE			
GROSS PAY	\$50,576.16	\$47,497.41	\$1,129,720.48
FULL TIME	35	34	35
PART TIME	0	0	0
TEMPORARY	0	0	0
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	35	34	35
0808 DOT- OFFICE OF ADMIN HEARINGS			
GROSS PAY	\$25,419.52	\$0.00	\$122,993.92
FULL TIME	18	0	18
PART TIME	0	0	0
TEMPORARY	1	0	1
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	19	0	19

	12/31/2010	12/31/2009	01/01/2010 - 12/31/2010
0492 EASTERN WV COMMUNITY COLLEGE			
GROSS PAY	\$61,654.52	\$54,181.46	\$1,705,991.75
FULL TIME	30	29	33
PART TIME	0	0	0
TEMPORARY	22	19	98
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	52	48	131
0402 EDUCATION DEPARTMENT OF			
GROSS PAY	\$1,527,253.06	\$1,528,854.11	\$36,462,621.93
FULL TIME	587	599	656
PART TIME	72	59	128
TEMPORARY	79	79	153
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	738	737	937
0606 EMERGENCY SERVICES OFFICE OF			
GROSS PAY	\$61,048.47	\$55,885.46	\$1,605,712.63
FULL TIME	44	39	48
PART TIME	0	0	0
TEMPORARY	1	1	1
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	45	40	49
0917 ENGINEERS BOARD OF PROFESSIONA			
GROSS PAY	\$11,602.36	\$9,351.38	\$252,234.19
FULL TIME	5	4	5
PART TIME	0	0	2
TEMPORARY	1	1	4
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	6	5	11
0313 ENVIRONMENTAL PROTECTION			
GROSS PAY	\$1,481,002.76	\$1,495,538.38	\$36,629,760.59
FULL TIME	781	785	843
PART TIME	4	4	4
TEMPORARY	26	24	79
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	811	813	926
0311 ENVIRONMENTAL QUALITY BOARD			
GROSS PAY	\$5,850.00	\$3,000.00	\$88,680.00
FULL TIME	2	2	2
PART TIME	0	0	0
TEMPORARY	5	0	10
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	7	2	12
0484 FAIRMONT STATE COLLEGE			
GROSS PAY	\$1,065,265.73	\$1,044,362.03	\$25,294,203.09
FULL TIME	429	443	474
PART TIME	472	422	927
TEMPORARY	0	0	0
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	901	865	1,401

	12/31/2010	12/31/2009	01/01/2010 - 12/31/2010
0619 FIRE COMMISSION			
GROSS PAY	\$50,670.75	\$52,837.88	\$1,524,736.13
FULL TIME	39	41	43
PART TIME	0	0	0
TEMPORARY	1	0	1
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	40	41	44
0305 FORESTRY DIVISION OF			
GROSS PAY	\$174,360.24	\$163,500.83	\$4,304,385.17
FULL TIME	112	112	117
PART TIME	4	0	5
TEMPORARY	20	0	41
SEASONAL	1	0	1
TOTAL # OF EMPLOYEES	137	112	164
0306 GEOLOGICAL & ECONOMIC SURVEY			
GROSS PAY	\$68,473.84	\$70,885.04	\$1,769,446.23
FULL TIME	40	42	47
PART TIME	4	5	7
TEMPORARY	3	2	4
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	47	49	58
0485 GLENNVILLE STATE COLLEGE			
GROSS PAY	\$364,707.91	\$355,718.66	\$9,366,514.12
FULL TIME	197	193	223
PART TIME	1	1	11
TEMPORARY	25	15	429
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	223	209	663
0100 GOVERNORS OFFICE			
GROSS PAY	\$166,462.96	\$161,651.64	\$4,007,695.62
FULL TIME	87	86	113
PART TIME	2	2	2
TEMPORARY	11	5	115
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	100	93	230
0501 HEALTH & HUMAN RESOURCES			
GROSS PAY	\$12,358.39	\$12,115.08	\$295,617.72
FULL TIME	7	6	7
PART TIME	0	0	0
TEMPORARY	0	0	0
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	7	6	7
0505 HEALTH-BARBERS & COSMETOLOGIST			
GROSS PAY	\$9,967.01	\$8,336.50	\$222,806.99
FULL TIME	9	8	10
PART TIME	0	0	0
TEMPORARY	0	0	7
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	9	8	17

	12/31/2010	12/31/2009	01/01/2010 - 12/31/2010
0450 HIGHER EDUCATION CENTRL OFFICE			
GROSS PAY	\$184,074.12	\$160,635.38	\$3,962,361.53
FULL TIME	66	61	75
PART TIME	2	3	3
TEMPORARY	1	3	10
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	69	67	88
0803 HIGHWAYS DIVISION OF			
GROSS PAY	\$8,441,561.35	\$7,280,711.44	\$186,336,913.45
FULL TIME	4,673	4,633	5,149
PART TIME	1	1	1
TEMPORARY	150	101	961
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	4,824	4,735	6,111
2841 HOPEMONT HOSPITAL			
GROSS PAY	\$169,351.70	\$177,624.99	\$4,325,796.68
FULL TIME	161	172	186
PART TIME	0	0	0
TEMPORARY	15	11	32
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	176	183	218
0509 HOSPITAL FINANCE AUTHORITY			
GROSS PAY	\$1,854.00	\$1,854.00	\$45,696.00
FULL TIME	1	1	1
PART TIME	0	0	0
TEMPORARY	0	0	0
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	1	1	1
2200 HOUSE OF DELEGATES			
GROSS PAY	\$106,462.11	\$108,070.24	\$5,654,735.45
FULL TIME	50	51	224
PART TIME	0	0	0
TEMPORARY	0	0	0
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	50	51	224
0510 HUMAN RIGHTS COMMISSION			
GROSS PAY	\$34,443.17	\$37,669.09	\$943,986.16
FULL TIME	27	28	30
PART TIME	0	0	0
TEMPORARY	0	0	8
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	27	28	38
0511 HUMAN SERVICES			
GROSS PAY	\$4,097,248.43	\$4,078,899.37	\$101,253,716.18
FULL TIME	3,103	3,102	3,539
PART TIME	7	8	9
TEMPORARY	26	18	44
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	3,136	3,128	3,592

	12/31/2010	12/31/2009	01/01/2010 - 12/31/2010
8384 HUTTONSVILLE CORRECTIONS CTR			
GROSS PAY	\$429,491.05	\$438,597.80	\$10,613,246.12
FULL TIME	347	349	411
PART TIME	0	0	0
TEMPORARY	8	1	10
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	355	350	421
0704 INSURANCE COMMISSION			
GROSS PAY	\$577,004.90	\$571,941.22	\$14,235,746.93
FULL TIME	313	315	337
PART TIME	0	0	4
TEMPORARY	8	5	16
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	321	320	357
2843 JOHN MANCHIN,SR. HEALTH CARE C			
GROSS PAY	\$80,570.54	\$82,022.94	\$2,017,390.08
FULL TIME	68	71	80
PART TIME	0	0	0
TEMPORARY	6	4	15
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	74	75	95
2300 JOINT EXPENSES			
GROSS PAY	\$245,743.62	\$244,915.73	\$5,994,641.69
FULL TIME	134	133	151
PART TIME	17	26	41
TEMPORARY	0	1	2
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	151	160	194
0448 KANAWHA VALLEY COMM & TECH COL			
GROSS PAY	\$228,517.92	\$208,186.67	\$4,770,863.89
FULL TIME	81	66	173
PART TIME	52	52	120
TEMPORARY	67	20	164
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	200	138	457
0308 LABOR DIVISION OF			
GROSS PAY	\$128,949.29	\$125,239.33	\$3,067,699.94
FULL TIME	104	97	120
PART TIME	0	0	0
TEMPORARY	2	0	10
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	106	97	130
8393 LAKIN CORRECTIONAL FACILITY			
GROSS PAY	\$180,274.91	\$193,705.67	\$4,428,612.45
FULL TIME	153	153	182
PART TIME	0	0	0
TEMPORARY	0	0	0
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	153	153	182

	12/31/2010	12/31/2009	01/01/2010 - 12/31/2010
2842 LAKIN HOSPITAL			
GROSS PAY	\$170,101.91	\$185,778.51	\$4,377,218.57
FULL TIME	161	177	187
PART TIME	0	0	0
TEMPORARY	9	9	21
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	170	186	208
0433 LIBRARY COMMISSION			
GROSS PAY	\$63,255.20	\$66,163.25	\$1,596,459.34
FULL TIME	49	51	52
PART TIME	0	0	0
TEMPORARY	0	0	2
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	49	51	54
0906 LICENSED PRACTICAL NURSES BOAR			
GROSS PAY	\$11,020.11	\$10,495.33	\$265,582.79
FULL TIME	4	4	4
PART TIME	0	0	7
TEMPORARY	0	0	0
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	4	4	11
0705 LOTTERY COMMISSION			
GROSS PAY	\$315,621.12	\$284,895.72	\$7,515,493.16
FULL TIME	185	170	199
PART TIME	0	0	1
TEMPORARY	7	6	23
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	192	176	223
0444 MARSHALL COMM & TECH COLLEGE			
GROSS PAY	\$289,574.16	\$276,569.52	\$6,520,849.37
FULL TIME	103	102	111
PART TIME	97	120	186
TEMPORARY	69	35	143
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	269	257	440
0471 MARSHALL UNIVERSITY			
GROSS PAY	\$4,198,911.06	\$4,365,710.78	\$100,179,635.93
FULL TIME	1,641	1,643	1,790
PART TIME	1,439	1,542	2,524
TEMPORARY	0	0	13
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	3,080	3,185	4,327
8394 MARTINSBURG CORRECTIONAL CENTR			
GROSS PAY	\$77,675.38	\$81,119.52	\$1,955,172.13
FULL TIME	63	67	78
PART TIME	0	0	0
TEMPORARY	2	0	2
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	65	67	80

	12/31/2010	12/31/2009	01/01/2010 - 12/31/2010
2927 MILDRED MITCHELL BATEMAN HOSP.			
GROSS PAY	\$591,849.42	\$515,708.23	\$13,941,878.69
FULL TIME	352	337	397
PART TIME	6	7	11
TEMPORARY	31	27	84
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	389	371	492
0314 MINERS HEALTH SAFETY & TRAININ			
GROSS PAY	\$260,486.81	\$266,995.74	\$6,957,524.24
FULL TIME	122	126	133
PART TIME	0	0	0
TEMPORARY	1	4	21
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	123	130	154
0802 MOTOR VEHICLES			
GROSS PAY	\$614,503.96	\$631,528.43	\$15,787,362.54
FULL TIME	560	569	640
PART TIME	0	0	0
TEMPORARY	6	3	47
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	566	572	687
8390 MT OLIVE CORRECTIONAL CTR			
GROSS PAY	\$413,192.83	\$437,247.79	\$10,650,675.17
FULL TIME	322	322	435
PART TIME	0	0	0
TEMPORARY	0	1	1
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	322	323	436
0706 MUNICIPAL BOND COMMISSION			
GROSS PAY	\$6,283.83	\$6,283.83	\$154,581.92
FULL TIME	4	4	4
PART TIME	0	0	0
TEMPORARY	0	0	1
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	4	4	5
0310 NATURAL RESOURCES DIVISION OF			
GROSS PAY	\$1,181,907.32	\$1,204,726.02	\$32,104,060.19
FULL TIME	735	770	827
PART TIME	1	1	1
TEMPORARY	472	449	1,293
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	1,208	1,220	2,121
0495 NETWORK FOR EDUCATIONAL TELECO			
GROSS PAY	\$103,062.46	\$99,437.88	\$2,437,908.08
FULL TIME	41	41	42
PART TIME	1	1	1
TEMPORARY	1	1	1
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	43	43	44

	12/31/2010	12/31/2009	01/01/2010 - 12/31/2010
0445 NEW RIVER COMM & TECH COLLEGE			
GROSS PAY	\$260,260.55	\$234,086.17	\$7,113,452.59
FULL TIME	122	105	132
PART TIME	23	3	42
TEMPORARY	53	77	263
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	198	185	437
0489 NORTHERN COMMUNITY COLLEGE WV			
GROSS PAY	\$326,488.70	\$323,649.75	\$7,527,130.58
FULL TIME	144	140	155
PART TIME	10	11	30
TEMPORARY	207	155	488
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	361	306	673
8389 NORTHERN REG JAIL & CORR CMLX			
GROSS PAY	\$148,067.96	\$146,478.42	\$3,621,904.98
FULL TIME	117	114	133
PART TIME	1	1	1
TEMPORARY	0	0	0
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	118	115	134
0911 OCCUPATIONAL THERAPY BOARD OF			
GROSS PAY	\$1,457.68	\$1,702.23	\$31,103.77
FULL TIME	1	1	1
PART TIME	0	0	0
TEMPORARY	0	0	6
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	1	1	7
0701 OFFICE OF THE SECRETARY (TAX)			
GROSS PAY	\$20,550.92	\$23,957.28	\$555,607.19
FULL TIME	6	9	10
PART TIME	0	0	0
TEMPORARY	3	1	3
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	9	10	13
8383 OHIO COUNTY CORRECTIONS			
GROSS PAY	\$31,485.41	\$33,272.44	\$787,511.54
FULL TIME	25	26	30
PART TIME	0	0	0
TEMPORARY	0	0	0
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	25	26	30
0315 OIL & GAS CONSERVATION COMMISS			
GROSS PAY	\$1,983.00	\$2,892.03	\$59,422.38
FULL TIME	1	1	1
PART TIME	0	0	0
TEMPORARY	0	1	3
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	1	2	4

	12/31/2010	12/31/2009	01/01/2010 - 12/31/2010
0912 OPTOMETRY BOARD OF			
GROSS PAY	\$4,175.00	\$1,763.66	\$45,849.90
FULL TIME	1	1	1
PART TIME	0	0	0
TEMPORARY	6	1	7
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	7	2	8
0476 OSTEOPATHIC MEDICINE SCHOOL OF			
GROSS PAY	\$746,048.08	\$651,609.51	\$15,539,708.63
FULL TIME	229	213	247
PART TIME	5	8	18
TEMPORARY	22	19	91
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	256	240	356
0921 OSTEOPATHY BOARD OF			
GROSS PAY	\$4,137.52	\$3,945.52	\$100,917.52
FULL TIME	2	2	2
PART TIME	0	0	0
TEMPORARY	1	0	6
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	3	2	8
0605 PAROLE BOARD			
GROSS PAY	\$25,817.81	\$23,897.68	\$602,998.02
FULL TIME	16	15	16
PART TIME	0	0	0
TEMPORARY	0	0	0
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	16	15	16
0913 PHARMACY BOARD OF			
GROSS PAY	\$26,327.36	\$25,224.07	\$450,787.40
FULL TIME	5	5	5
PART TIME	4	4	4
TEMPORARY	9	7	11
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	18	16	20
0922 PHYSICAL THERAPY BOARD OF			
GROSS PAY	\$4,188.42	\$4,492.17	\$69,783.54
FULL TIME	2	2	2
PART TIME	0	0	0
TEMPORARY	7	6	8
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	9	8	10
0446 PIERPONT CTC			
GROSS PAY	\$300,494.61	\$272,109.55	\$6,472,245.93
FULL TIME	99	92	123
PART TIME	217	214	401
TEMPORARY	0	0	0
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	316	306	524

	12/31/2010	12/31/2009	01/01/2010 - 12/31/2010
2844 PINECREST HOSPITAL			
GROSS PAY	\$182,865.54	\$185,631.83	\$4,786,876.79
FULL TIME	144	160	191
PART TIME	1	0	1
TEMPORARY	28	18	84
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	173	178	276
0806 PORT AUTHORITY			
GROSS PAY	\$3,254.02	\$7,133.54	\$151,223.45
FULL TIME	2	4	4
PART TIME	0	0	0
TEMPORARY	0	0	1
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	2	4	5
8387 PRUNTYTOWN CORRECTION CTR			
GROSS PAY	\$155,691.96	\$158,183.64	\$3,881,956.95
FULL TIME	127	127	147
PART TIME	0	0	0
TEMPORARY	0	0	0
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	127	127	147
0926 PUBLIC SERVICE COMMISSION			
GROSS PAY	\$483,448.71	\$511,794.16	\$12,405,999.23
FULL TIME	269	281	303
PART TIME	0	0	0
TEMPORARY	0	0	7
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	269	281	310
0707 RACING COMMISSION			
GROSS PAY	\$77,208.22	\$64,746.94	\$1,694,880.82
FULL TIME	40	34	42
PART TIME	2	3	4
TEMPORARY	1	3	3
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	43	40	49
0915 RADIOLOGIC TECHNOLOGISTS BOARD			
GROSS PAY	\$3,513.23	\$3,411.73	\$91,318.71
FULL TIME	2	2	2
PART TIME	0	0	0
TEMPORARY	0	0	8
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	2	2	10
0927 REAL ESTATE COMMISSION			
GROSS PAY	\$12,980.42	\$14,761.83	\$297,833.53
FULL TIME	5	6	6
PART TIME	0	0	0
TEMPORARY	5	5	8
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	10	11	14

	12/31/2010	12/31/2009	01/01/2010 - 12/31/2010
0615 REGIONAL JAIL & CORRECTIONAL F			
GROSS PAY	\$1,266,077.08	\$1,253,673.61	\$31,603,373.76
FULL TIME	879	875	1,160
PART TIME	2	2	2
TEMPORARY	0	0	0
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	881	877	1,162
0907 REGISTERED NURSES BOARD OF			
GROSS PAY	\$17,521.44	\$21,308.94	\$511,170.54
FULL TIME	8	9	9
PART TIME	0	0	0
TEMPORARY	0	0	4
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	8	9	13
0932 REHABILITATION SERVICES			
GROSS PAY	\$845,241.19	\$833,259.27	\$20,969,121.43
FULL TIME	572	563	655
PART TIME	5	3	9
TEMPORARY	7	9	24
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	584	575	688
0403 SCHOOLS FOR THE DEAF & BLIND			
GROSS PAY	\$349,383.52	\$351,055.03	\$8,250,175.29
FULL TIME	199	201	208
PART TIME	6	6	11
TEMPORARY	72	65	122
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	277	272	341
0431 SEC OF EDUCATION AND THE ARTS			
GROSS PAY	\$50,723.08	\$54,217.56	\$1,328,752.55
FULL TIME	22	27	27
PART TIME	1	1	1
TEMPORARY	7	4	16
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	30	32	44
0601 SEC OF MILITARY AFFAIRS AND PU			
GROSS PAY	\$36,353.09	\$37,588.19	\$883,751.55
FULL TIME	18	18	23
PART TIME	0	0	0
TEMPORARY	0	0	0
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	18	18	23
1600 SECRETARY OF STATE			
GROSS PAY	\$91,248.43	\$82,061.96	\$2,174,612.73
FULL TIME	55	50	58
PART TIME	1	0	1
TEMPORARY	5	2	14
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	61	52	73

	12/31/2010	12/31/2009	01/01/2010 - 12/31/2010
2100 SENATE			
GROSS PAY	\$75,062.64	\$73,520.98	\$3,393,476.06
FULL TIME	41	40	169
PART TIME	0	0	1
TEMPORARY	0	0	1
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	41	40	171
0486 SHEPHERD UNIVERSITY			
GROSS PAY	\$1,206,280.51	\$1,314,996.26	\$24,166,758.05
FULL TIME	434	431	472
PART TIME	674	613	1,245
TEMPORARY	16	20	35
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	1,124	1,064	1,752
0905 SOCIAL WORK EXAMINERS BOARD OF			
GROSS PAY	\$3,638.63	\$4,388.63	\$92,882.73
FULL TIME	2	2	2
PART TIME	1	1	1
TEMPORARY	0	5	6
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	3	8	9
0312 SOLID WASTE MANAGEMENT BOARD			
GROSS PAY	\$20,002.88	\$20,105.65	\$499,676.54
FULL TIME	11	11	12
PART TIME	0	0	0
TEMPORARY	2	2	3
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	13	13	15
0487 SOUTHERN WV COMM & TECH COL.			
GROSS PAY	\$349,697.70	\$369,671.48	\$9,316,129.10
FULL TIME	191	207	216
PART TIME	31	21	154
TEMPORARY	12	27	88
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	234	255	458
0930 SPEECH LANGUAGE PATHOLOGY AUDI			
GROSS PAY	\$2,189.33	\$2,524.16	\$42,910.15
FULL TIME	1	1	1
PART TIME	1	1	1
TEMPORARY	0	2	3
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	2	4	5
8391 ST MARY CORR COMPLEX			
GROSS PAY	\$270,384.39	\$287,015.34	\$6,849,556.00
FULL TIME	213	222	244
PART TIME	0	0	0
TEMPORARY	0	0	0
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	213	222	244

	12/31/2010	12/31/2009	01/01/2010 - 12/31/2010
0703 STATE BUDGET OFFICE			
GROSS PAY	\$20,826.78	\$18,395.65	\$446,442.29
FULL TIME	10	9	11
PART TIME	0	0	0
TEMPORARY	0	0	1
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	10	9	12
0612 STATE POLICE			
GROSS PAY	\$1,865,393.88	\$1,939,498.17	\$48,618,518.99
FULL TIME	983	1,010	1,065
PART TIME	4	3	4
TEMPORARY	20	15	48
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	1,007	1,028	1,117
2400 SUPREME COURT			
GROSS PAY	\$2,810,351.54	\$2,755,225.28	\$67,253,842.32
FULL TIME	1,322	1,289	1,409
PART TIME	0	0	0
TEMPORARY	30	40	128
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	1,352	1,329	1,537
0702 TAX DIVISION			
GROSS PAY	\$551,833.21	\$550,703.43	\$13,291,960.16
FULL TIME	410	410	464
PART TIME	0	0	0
TEMPORARY	3	5	9
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	413	415	473
0320 TECH REVIEW COMMITTEE			
GROSS PAY	\$1,950.00	\$600.00	\$22,725.00
FULL TIME	0	0	0
PART TIME	0	0	0
TEMPORARY	1	1	1
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	1	1	1
0304 TOURISM DIVISION WV DEVELOPME			
GROSS PAY	\$72,536.51	\$75,360.21	\$1,800,789.48
FULL TIME	58	59	64
PART TIME	0	0	0
TEMPORARY	1	1	4
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	59	60	68
1300 TREASURERS OFFICE			
GROSS PAY	\$275,066.25	\$283,638.60	\$6,779,247.11
FULL TIME	130	136	137
PART TIME	6	7	7
TEMPORARY	14	13	17
SEASONAL	3	5	8
TOTAL # OF EMPLOYEES	153	161	169

	12/31/2010	12/31/2009	01/01/2010 - 12/31/2010
0618 VETERANS HOME			
GROSS PAY	\$40,873.50	\$38,970.00	\$1,026,034.23
FULL TIME	45	43	51
PART TIME	0	0	0
TEMPORARY	0	0	0
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	45	43	51
0923 VETERINARY MEDICINE BOARD OF			
GROSS PAY	\$3,253.54	\$5,541.66	\$96,973.22
FULL TIME	1	1	1
PART TIME	1	2	2
TEMPORARY	0	4	6
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	2	7	9
0316 WATER DEVELOPMENT AUTHORITY			
GROSS PAY	\$26,290.45	\$12,683.51	\$409,777.22
FULL TIME	13	7	14
PART TIME	1	1	1
TEMPORARY	0	0	0
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	14	8	15
2845 WELCH EMERGENCY HOSPITAL			
GROSS PAY	\$382,348.27	\$387,792.49	\$9,670,181.80
FULL TIME	264	278	298
PART TIME	5	4	9
TEMPORARY	33	24	64
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	302	306	371
0488 WEST LIBERTY UNIVERSITY			
GROSS PAY	\$665,631.94	\$567,912.16	\$15,294,990.47
FULL TIME	284	276	302
PART TIME	5	4	18
TEMPORARY	164	150	517
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	453	430	837
0463 WEST VIRGINIA UNIVERSITY			
GROSS PAY	\$18,907,096.01	\$18,589,334.88	\$433,009,600.77
FULL TIME	6,467	6,444	7,024
PART TIME	310	333	354
TEMPORARY	5,979	5,605	11,202
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	12,756	12,382	18,580
2926 WILLIAM R. SHARPE HOSPITAL			
GROSS PAY	\$587,001.75	\$587,256.60	\$14,485,593.33
FULL TIME	414	444	497
PART TIME	1	1	1
TEMPORARY	44	30	96
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	459	475	594

	12/31/2010	12/31/2009	01/01/2010 - 12/31/2010
0323 WORKFORCE WEST VIRGINIA			
GROSS PAY	\$674,740.96	\$687,761.85	\$16,834,068.91
FULL TIME	422	430	466
PART TIME	4	4	5
TEMPORARY	71	59	149
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	497	493	620
0708 WV ABCA			
GROSS PAY	\$112,563.86	\$118,253.94	\$3,086,155.14
FULL TIME	77	86	92
PART TIME	0	0	0
TEMPORARY	3	0	6
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	80	86	98
0902 WV BD FUNERAL SERV EXAMINERS			
GROSS PAY	\$2,730.15	\$2,623.00	\$75,296.55
FULL TIME	1	1	1
PART TIME	1	1	1
TEMPORARY	0	0	9
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	2	2	11
0903 WV BD PROFESSIONAL SURVEYORS			
GROSS PAY	\$2,921.67	\$2,664.67	\$85,584.78
FULL TIME	2	2	2
PART TIME	0	0	0
TEMPORARY	0	0	7
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	2	2	9
0935 WV BOARD OF RESPIRATORY CARE			
GROSS PAY	\$2,227.14	\$1,627.14	\$45,021.36
FULL TIME	1	1	1
PART TIME	0	0	0
TEMPORARY	1	0	5
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	2	1	6
0943 WV CENTER FOR NURSING			
GROSS PAY	\$7,579.22	\$5,060.80	\$164,992.34
FULL TIME	3	2	3
PART TIME	0	0	0
TEMPORARY	0	0	0
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	3	2	3
0420 WV COUNCIL FOR COMM & TECH COL			
GROSS PAY	\$36,192.22	\$26,511.08	\$789,161.64
FULL TIME	11	8	12
PART TIME	0	0	0
TEMPORARY	1	1	2
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	12	9	14

	12/31/2010	12/31/2009	01/01/2010 - 12/31/2010
0307 WV DEVELOPMENT OFFICE			
GROSS PAY	\$176,374.33	\$184,142.44	\$4,469,567.07
FULL TIME	90	95	99
PART TIME	1	0	3
TEMPORARY	1	1	4
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	92	96	106
0805 WV DIV OF PUBLIC TRANSIT			
GROSS PAY	\$14,311.08	\$15,908.58	\$380,021.33
FULL TIME	8	9	9
PART TIME	0	0	0
TEMPORARY	0	0	0
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	8	9	9
0613 WV DIV OF VETERANS AFFAIRS			
GROSS PAY	\$189,204.45	\$155,850.05	\$4,270,056.77
FULL TIME	174	147	225
PART TIME	1	10	11
TEMPORARY	0	0	0
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	175	157	236
0328 WV DIVISION OF ENERGY			
GROSS PAY	\$15,752.16	\$14,612.00	\$357,490.16
FULL TIME	9	8	10
PART TIME	0	0	0
TEMPORARY	0	0	0
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	9	8	10
0944 WV ECONOMIC DVLPMNT AUTHORITY			
GROSS PAY	\$22,270.48	\$22,270.48	\$543,131.52
FULL TIME	10	10	10
PART TIME	0	0	0
TEMPORARY	0	0	0
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	10	10	10
0439 WV EDUCATIONAL BROADCASTING			
GROSS PAY	\$128,699.18	\$128,092.96	\$3,195,819.35
FULL TIME	79	79	82
PART TIME	0	0	0
TEMPORARY	4	5	5
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	83	84	87
0507 WV HEALTH CARE AUTHORITY			
GROSS PAY	\$79,336.18	\$71,238.43	\$1,819,789.89
FULL TIME	39	36	43
PART TIME	0	0	0
TEMPORARY	1	0	2
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	40	36	45

	12/31/2010	12/31/2009	01/01/2010 - 12/31/2010
8210 WV MILITARY AUTHORITY			
GROSS PAY	\$611,596.04	\$437,992.57	\$14,004,415.83
FULL TIME	335	251	394
PART TIME	0	0	0
TEMPORARY	8	9	31
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	343	260	425
2836 WV NURSING HM ADM LICENSNG BD			
GROSS PAY	\$2,833.50	\$2,475.00	\$51,522.00
FULL TIME	1	1	1
PART TIME	0	0	0
TEMPORARY	5	4	10
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	6	5	11
0709 WV OFFICE OF TAX APPEALS			
GROSS PAY	\$16,334.33	\$16,185.58	\$397,391.81
FULL TIME	9	9	10
PART TIME	0	0	0
TEMPORARY	0	0	0
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	9	9	10
0438 WV PUBLIC RADIO			
GROSS PAY	\$17,527.04	\$18,883.09	\$454,251.55
FULL TIME	9	10	11
PART TIME	9	9	11
TEMPORARY	2	3	3
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	20	22	25
0804 WV STATE RAIL AUTHORITY			
GROSS PAY	\$25,614.95	\$28,400.20	\$662,439.84
FULL TIME	17	19	21
PART TIME	0	0	0
TEMPORARY	1	1	6
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	18	20	27
0490 WV STATE UNIVERSITY			
GROSS PAY	\$717,816.18	\$759,006.16	\$17,682,697.54
FULL TIME	366	372	408
PART TIME	83	79	114
TEMPORARY	110	127	590
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	559	578	1,112
0464 WVU AT PARKERSBURG			
GROSS PAY	\$530,148.59	\$515,471.54	\$11,098,692.52
FULL TIME	212	207	231
PART TIME	4	4	4
TEMPORARY	265	273	445
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	481	484	680

	12/31/2010	12/31/2009	01/01/2010 - 12/31/2010
GRAND TOTAL GROSS PAY	\$72,355,224.00	\$70,624,813.91	\$1,718,421,275.90
GRAND TOTAL STATE EMPLOYEES	48,995	48,076	69,933